



2004

# RHODE ISLAND EMPLOYER'S INCOME TAX WITHHOLDING TABLES



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# EMPLOYER'S TAX CALENDAR

Type of Return	Form Number	Due Date
<b>*DAILY</b> (see section 6 of theses instructions)	RI-941D	To be filed with the Division of Taxation on the next banking day after the date the payroll is paid. (Must be electronic funds transfer - call 401-222-6282)
<b>*QUARTER-MONTHLY</b> (see section 6 of theses instructions)	RI-941QM	To be filed with the Division of Taxation within three banking days after the last day of the quarter-monthly period.
<b>*MONTHLY</b> (see section 6 of theses instructions)	RI-941M	To be filed with the Division of Taxation on or before the 20th day of succeeding month. Returns for months of March, June, September and December to be filed on or before the last day of the following month.
<b>*QUARTERLY</b> (see section 6 of theses instructions)	RI-941Q	To be filed with the Division of Taxation on or before the last day of the month the following the end of the quarter.
<b>*ANNUAL</b> (see section 6 of theses instructions)	RI-941A	To be filed with the Division of Taxation on or before the last day of the month following the end of the year.
<b>*RECONCILIATION</b> (see section 6 of theses instructions)	RI-W3	To be filed with the Division of Taxation on or before February 28th or at the termination of business.

**\*NOTE:** These forms will normally be mailed to each employer in advance of the required reporting date. If not received in due course, please write directly to the Division of Taxation - One Capitol Hill - Providence, Rhode Island 02908-5800.

**1. INTRODUCTION:** Rhode Island, like the federal Government, has a pay-as-you-earn income tax system. Under that system, employers are required to withhold a portion of their employees' wages and periodically to remit those withheld funds to the Division of Taxation. On or before April 15th each employee computes his Rhode Island income tax liability of the prior year. If the taxes withheld from his wages are less than his liability, he pays the balance to the Division; if greater, he is entitled to a refund from the state.

**2. REGISTRATION FOR WITHHOLDING PURPOSES:** Employer's Identification Numbers. Registration of Employer's identification number to be used for Rhode Island income tax will be the identification number currently issued to an employer by the United States Internal Revenue Service or the Rhode Island Division of Taxation. If, for any reason, you have not been assigned an employer's identification number, make application to the Rhode Island Division of Taxation, One Capitol Hill, Providence, RI 02908-5800 and a number will be assigned.

**3. EMPLOYEES FROM WHOSE WAGES RHODE ISLAND TAXES MUST BE WITHHELD:** A Rhode Island employer must withhold Rhode Island income tax from the wages of an employee if:

- (1) The employee's wages are subject to federal income tax withholding, and
- (2) Any part of the wages were for services performed in Rhode Island or for services performed by a Rhode Island resident.
- (3) Even though the employee's wages are NOT subject to federal income tax withholding, the employer may withhold if the employee so requests.

Please note that Rhode Island employers are required to withhold Rhode Island income taxes from employees who are residents of other states, insofar as such employees receive compensation by reason of employment in Rhode Island. In addition, employers in other states may wish to withhold Rhode Island income taxes from wages of their Rhode Island employees as a convenience to those employees.

Information regarding such withholding should be requested from the Division of Taxation, One Capitol Hill, Providence, RI 02908-5800.

**4. COMPUTING THE AMOUNT OF RHODE ISLAND TAXES TO BE WITHHELD FROM AN EMPLOYEE:**

For the convenience of employers, the attached tables show the amount of Rhode Island taxes to be withheld from employees earning various amounts on a weekly, bi-weekly, semimonthly, monthly and daily or miscellaneous basis. Separate tables have been prepared for single and married employees. For those employers who find it more convenient to determine withholding by the percentage method, the tables on pages 7, 8 and 9 of this booklet should be used. If supplemental wages, such as bonuses, commission, overtime pay and back pay are paid with regular wage, the income tax to be withheld must be determined as if the total were a single wage payment for the regular payroll period. However, if the supplemental wages are paid separately, the employer may add the supplemental wages to the regular wages paid to the employee for the last preceding payroll period, determine the amount to be withheld as if the aggregate amount were a single payment, subtract the tax withheld for the last preceding payroll period and withhold the remaining tax from the supplemental wage payment.

**5. EXEMPTION FORMS (FORM W-4):** Rhode Island does not require employers to obtain a separate certificate showing the number of dependents or other personal exemptions claimed by an employee. In computing both the federal withholding for employees, the employer should rely on federal withholding exemption certificates (Federal Form W-4). Rhode Island law does not permit an employee to claim a different number of withholding exemptions for purposes of the state tax. Employees electing additional federal withholding may elect additional Rhode Island withholding. Employees electing additional Rhode Island withholding may do so on Federal Form W-4, which the employer is required to keep on file.

**6. REPORTING RHODE ISLAND TAX WITHHELD:** Employers must report and pay over to the Division of Taxation the Rhode Island income taxes they have withheld on the following basis:

**DAILY** - If the employer withholds \$24,000 or more for a calendar month from his employees' wages, he must remit such withheld taxes on a daily basis. Form 941D must accompany the payment and the returns are due the next banking day after the date the payroll is paid. Consecutive returns for each payroll period accounting for all tax withheld during the year must be filed. If no tax was withheld during a particular pay period, a return for such period is still required to be filed with the reason for no withholding stated thereon.

Change from a daily return to a less frequent basis will be permitted only at the beginning of a calendar year.

**QUARTER-MONTHLY** - If the employer withholds \$600 or more for a calendar month from his employees' wages, he must remit such withheld taxes on a quarter-monthly basis. Form 941QM must accompany the payment and the returns are due within three banking days after the last day of the quarter-monthly period.

The term "quarter-monthly period" means the first seven days of a calendar month, the eighth day through the fifteenth day of a calendar month, the sixteenth day through the twenty-second day of a calendar month, and the twenty-third day through the thirty-first day or that portion of a calendar month following the twenty-second day of such month. Consecutive returns for each quarter-monthly period accounting for all tax withheld during the year must be filed. If no tax was withheld during a particular quarter-monthly period, a return for such period is still required to be filed with the reason for no withholding stated thereon. Change from a quarter-monthly return to a less frequent basis will be permitted only at the beginning of a calendar year.

**MONTHLY** - If the employer withholds \$50 or more but less than \$600 for any calendar month from his employees' wages, he must report and remit such withheld taxes on a monthly basis. Form 941M must accompany the payment and the return is due within 20 days after the close of the month.

Returns for the months of March, June, September and December should be filed on or before the last day of the following month. Consecutive returns for each calendar month accounting for all tax withheld during the year must be filed by an employer required to report monthly. If no tax was withheld during a particular month, a return for such period is still required to be filed with the reason for no withholding stated thereon. Change from a monthly return to a less frequent filing basis will be permitted only at the beginning of a calendar year. If the amount reaches or exceeds \$600 the employer must begin to file quarter-monthly in accordance with the instructions above.

**QUARTERLY** - If the employer withholds less than \$50 for any calendar month from his employees' wages, he must report and remit such withheld taxes on a quarterly basis. Form 941 Q must accompany the payment and the return is due on or before the last day of the month following the close of the quarter. Consecutive returns for each calendar quarter accounting for all tax withheld during the year must be filed by an employer required to report quarterly. If no tax was withheld during a particular quarter, a return for such period is still required to be filed with the reason for no withholding stated thereon. Change from a quarterly return to a less frequent filing basis will be permitted only at the beginning of a calendar year. If the amount withheld reaches or exceeds \$50 the employer must begin to file monthly or quarter-monthly as required by the instructions above.

**ANNUAL** - If the wages paid to employees during the calendar year did not require tax to be withheld, an employer's annual return on form 941A is to be filed on or before January 31 of the following calendar year. This annual return also serves as the transmittal form for all Division of Taxation copies of forms W-2 furnished to employees.

**7. ERRORS IN REPORTING WITHHOLDING:** If an error has been made on a withholding return, the employer should make the necessary adjustment on a subsequent withholding return.

**8. WAGE AND TAX STATEMENT FOR EACH EMPLOYEE (FEDERAL OPTIONAL FORM W-2):**

Compliance with federal requirements as to furnishing forms W-2 to employees will satisfy state requirements. Please be sure to use the six part optional federal form, or a form which has been approved by the Division of Taxation.

**9. RECONCILIATION OF ALL RETURNS (FORM W-3 RI):** On or before February 28 of each year, or at the termination of business, employers must file a Rhode Island reconciliation return showing the reconciliation of all quarter-monthly, monthly, quarterly or annual returns of income tax withheld with all individual wage and tax statements. The total income tax withheld as shown on the reconciliation return, should equal the total payments made to the Division of Taxation for the year and should also equal the total amount of Rhode Island tax withheld on all Forms W-2 furnished employees.

**10. FORMS:** Insofar as possible, forms (other than forms W-2 and W-4) necessary for compliance with the withholding provision of the Rhode Island Income Tax Law will be automatically mailed to employers prior to due dates. If you fail to receive your return, please write to the Division of Taxation - One Capitol Hill - Providence, RI 02908-5800. The Rhode Island Division of Taxation does not supply forms W-2 or W-4. These should be obtained from the U.S. Internal Revenue Service.

**11. INFORMATION:** Should specific questions arise which are not covered by these instructions, write to Division of Taxation, One Capitol Hill, Providence, RI 02908-5800.

# STATE OF RHODE ISLAND

## INCOME TAX WITHHOLDING PERCENTAGE METHOD FOR THE PERIOD BEGINNING ON OR AFTER JANUARY 1, 2004

Employers, in computing the amount of income tax to be withheld from a payment of wages to an employee, should make a percentage computation based upon the following withholding and the appropriate rate table.

### INCOME TAX WITHHOLDING TABLES

Payroll Period	Amount of one withholding exemption
Weekly.....	\$ 59.62
Biweekly.....	119.23
Semimonthly.....	129.17
Monthly.....	258.33
Quarterly.....	775.00
Semiannually.....	1,550.00
Annually.....	3,100.00
Daily or Miscellaneous.....	11.92

### THE STEPS IN COMPUTING THE INCOME TAX TO BE WITHHELD ARE AS FOLLOWS

- (1) Multiply the amount of one withholding exemption (see table above) by the number of exemptions and allowances claimed by the employee;
- (2) Subtract the amount from the employee's wages;
- (3) Determine the amount to be withheld from the appropriate table on the following pages.

### EXAMPLE

An unmarried employee has a weekly payroll period, for which he is paid \$800.00, and has in effect a Federal Form W-4 claiming two (2) exemptions. His employer computes the income tax to be withheld as follows:

(1) Total wage payment.....	\$ 800.00
(2) Amount of (1) Exemption.....	\$ 59.62
(3) Number of exemptions claimed on Federal Form W-4.....	2
(4) Line 2 multiplied by line 3.....	119.24
(5) Amount subject to withholding (Line 1 less Line 4).....	680.76
(6) Tax to be Withheld	
(6a) Tax on.....	592.00
(6b) Tax on remainder.....	88.76 @ 7%         6.21
(7) Total to be withheld.....	\$ 26.50

# 2004 RHODE ISLAND WITHHOLDING TABLES

Tables for percentage method of withholding for wages paid on or after JANUARY 1, 2004.

## TABLE 1 - WEEKLY PAYROLL PERIOD

### (A) SINGLE Person - Including HEAD OF HOUSEHOLD

If the amount of wages is: The amount of income tax withheld shall be:

Not over	\$ 51	\$ 0.00		
<u>Over</u>	<u>But not over</u>		<u>Of excess over</u>	
\$ 51	\$ 592	\$ 0.00 PLUS	3.75%	\$ 51
592	1,317	20.29 PLUS	7.00%	592
1,317	2,860	71.05 PLUS	7.75%	1,317
2,860	6,177	190.63 PLUS	9.00%	2,860
6,177	.....	489.11 PLUS	9.90%	6,177

### (B) MARRIED Person

If the amount of wages is: The amount of income tax withheld shall be:

Not over	\$ 124	\$ 0.00		
<u>Over</u>	<u>But not over</u>		<u>Of excess over</u>	
\$ 124	\$ 1,030	\$ 0.00 PLUS	3.75%	\$ 124
1,030	2,191	33.98 PLUS	7.00%	1,030
2,191	3,533	115.24 PLUS	7.75%	2,191
3,533	6,232	219.28 PLUS	9.00%	3,533
6,232	.....	462.14 PLUS	9.90%	6,232

## TABLE 2 - BIWEEKLY PAYROLL PERIOD

### (A) SINGLE Person - Including HEAD OF HOUSEHOLD

If the amount of wages is: The amount of income tax withheld shall be:

Not over	\$ 102	\$ 0.00		
<u>Over</u>	<u>But not over</u>		<u>Of excess over</u>	
\$ 102	\$ 1,185	\$ 0.00 PLUS	3.75%	\$ 102
1,185	2,635	40.61 PLUS	7.00%	1,185
2,635	5,719	142.10 PLUS	7.75%	2,635
5,719	12,354	381.11 PLUS	9.00%	5,719
12,354	.....	978.31 PLUS	9.90%	12,354

### (B) MARRIED Person

If the amount of wages is: The amount of income tax withheld shall be:

Not over	\$ 248	\$ 0.00		
<u>Over</u>	<u>But not over</u>		<u>Of excess over</u>	
\$ 248	\$ 2,060	\$ 0.00 PLUS	3.75%	\$ 248
2,060	4,383	67.95 PLUS	7.00%	2,060
4,383	7,065	230.54 PLUS	7.75%	4,383
7,065	12,463	438.41 PLUS	9.00%	7,065
12,463	.....	924.28 PLUS	9.90%	12,463

## TABLE 3 - SEMIMONTHLY PAYROLL PERIOD

### (A) SINGLE Person - Including HEAD OF HOUSEHOLD

If the amount of wages is: The amount of income tax withheld shall be:

Not over	\$ 110	\$ 0.00		
<u>Over</u>	<u>But not over</u>		<u>Of excess over</u>	
\$ 110	\$ 1,283	\$ 0.00 PLUS	3.75%	\$ 110
1,283	2,854	43.99 PLUS	7.00%	1,283
2,854	6,196	153.95 PLUS	7.75%	2,854
6,196	13,383	412.95 PLUS	9.00%	6,196
13,383	.....	1,059.75 PLUS	9.90%	13,383

### (B) MARRIED Person

If the amount of wages is: The amount of income tax withheld shall be:

Not over	\$ 269	\$ 0.00		
<u>Over</u>	<u>But not over</u>		<u>Of excess over</u>	
\$ 269	\$ 2,231	\$ 0.00 PLUS	3.75%	\$ 269
2,231	4,748	73.58 PLUS	7.00%	2,231
4,748	7,654	249.78 PLUS	7.75%	4,748
7,654	13,502	474.98 PLUS	9.00%	7,654
13,502	.....	1,001.31 PLUS	9.90%	13,502

## TABLE 4 - MONTHLY PAYROLL PERIOD

### (A) SINGLE Person - Including HEAD OF HOUSEHOLD

If the amount of wages is: The amount of income tax withheld shall be:

Not over	\$ 221	\$ 0.00		
<u>Over</u>	<u>But not over</u>		<u>Of excess over</u>	
\$ 221	\$ 2,567	\$ 0.00 PLUS	3.75%	\$ 221
2,567	5,708	87.98 PLUS	7.00%	2,567
5,708	12,392	307.84 PLUS	7.75%	5,708
12,392	26,767	825.90 PLUS	9.00%	12,392
26,767	.....	2,119.59 PLUS	9.90%	26,767

### (B) MARRIED Person

If the amount of wages is: The amount of income tax withheld shall be:

Not over	\$ 538	\$ 0.00		
<u>Over</u>	<u>But not over</u>		<u>Of excess over</u>	
\$ 538	\$ 4,463	\$ 0.00 PLUS	3.75%	\$ 538
4,463	9,496	147.19 PLUS	7.00%	4,463
9,496	15,308	499.50 PLUS	7.75%	9,496
15,308	27,004	949.95 PLUS	9.00%	15,308
27,004	.....	2,002.63 PLUS	9.90%	27,004

# 2004 RHODE ISLAND WITHHOLDING TABLES

Tables for percentage method of withholding for wages paid on or after JANUARY 1, 2004.

## TABLE 5 - QUARTERLY PAYROLL PERIOD

### (A) SINGLE Person - Including HEAD OF HOUSEHOLD

If the amount of wages is: The amount of income tax withheld shall be:

Not over	\$ 663	\$ 0.00		
<u>Over</u>	<u>But not over</u>		<u>Of excess over</u>	
\$ 663	\$ 7,700	\$ 0.00 PLUS	3.75%	\$ 663
7,700	17,125	263.89 PLUS	7.00%	7,700
17,125	37,175	923.66 PLUS	7.75%	17,125
37,175	80,300	2,477.54 PLUS	9.00%	37,175
80,300	.....	6,358.78 PLUS	9.90%	80,300

### (B) MARRIED Person

If the amount of wages is: The amount of income tax withheld shall be:

Not over	\$ 1,613	\$ 0.00		
<u>Over</u>	<u>But not over</u>		<u>Of excess over</u>	
\$ 1,613	\$ 13,388	\$ 0.00 PLUS	3.75%	\$ 1,613
13,388	28,488	441.56 PLUS	7.00%	13,388
28,488	45,925	1,498.56 PLUS	7.75%	28,488
45,925	81,013	2,849.93 PLUS	9.00%	45,925
81,013	.....	6,007.89 PLUS	9.90%	81,013

## TABLE 6 - SEMIANNUAL PAYROLL PERIOD

### (A) SINGLE Person - Including HEAD OF HOUSEHOLD

If the amount of wages is: The amount of income tax withheld shall be:

Not over	\$ 1,325	\$ 0.00		
<u>Over</u>	<u>But not over</u>		<u>Of excess over</u>	
\$ 1,325	\$ 15,400	\$ 0.00 PLUS	3.75%	\$ 1,325
15,400	34,250	527.81 PLUS	7.00%	15,400
34,250	74,350	1,847.31 PLUS	7.75%	34,250
74,350	160,600	4,955.06 PLUS	9.00%	74,350
160,600	.....	12,717.56 PLUS	9.90%	160,600

### (B) MARRIED Person

If the amount of wages is: The amount of income tax withheld shall be:

Not over	\$ 3,225	\$ 0.00		
<u>Over</u>	<u>But not over</u>		<u>Of excess over</u>	
\$ 3,225	\$ 26,775	\$ 0.00 PLUS	3.75%	\$ 3,225
26,775	56,975	883.13 PLUS	7.00%	26,775
56,975	91,850	2,997.13 PLUS	7.75%	56,975
91,850	162,025	5,699.94 PLUS	9.00%	91,850
162,025	.....	12,015.69 PLUS	9.90%	162,025

## TABLE 7 - ANNUAL PAYROLL PERIOD

### (A) SINGLE Person - Including HEAD OF HOUSEHOLD

If the amount of wages is: The amount of income tax withheld shall be:

Not over	\$ 2,650	\$ 0.00		
<u>Over</u>	<u>But not over</u>		<u>Of excess over</u>	
\$ 2,650	\$ 30,800	\$ 0.00 PLUS	3.75%	\$ 2,650
30,800	68,500	1,055.63 PLUS	7.00%	30,800
68,500	148,700	3,694.63 PLUS	7.75%	68,500
148,700	321,200	9,910.13 PLUS	9.00%	148,700
321,200	.....	25,435.13 PLUS	9.90%	321,200

### (B) MARRIED Person

If the amount of wages is: The amount of income tax withheld shall be:

Not over	\$ 6,450	\$ 0.00		
<u>Over</u>	<u>But not over</u>		<u>Of excess over</u>	
\$ 6,450	\$ 53,550	\$ 0.00 PLUS	3.75%	\$ 6,450
53,550	113,950	1,766.25 PLUS	7.00%	53,550
113,950	183,700	5,994.25 PLUS	7.75%	113,950
183,700	324,050	11,399.88 PLUS	9.00%	183,700
324,050	.....	24,031.38 PLUS	9.90%	324,050

## TABLE 8 - DAILY OR MISCELLANEOUS PAYROLL PERIOD

### (A) SINGLE Person - Including HEAD OF HOUSEHOLD

If the amount of wages is: The amount of income tax withheld shall be:

Not over	\$ 10.20	\$ 0.00		
<u>Over</u>	<u>But not over</u>		<u>Of excess over</u>	
\$ 10.20	\$ 118.50	\$ 0.00 PLUS	3.75%	\$ 10.20
118.50	263.50	4.06 PLUS	7.00%	118.50
263.50	571.90	14.21 PLUS	7.75%	263.50
571.90	1,235.40	38.11 PLUS	9.00%	571.90
1,235.40	.....	97.83 PLUS	9.90%	1,235.40

### (B) MARRIED Person

If the amount of wages is: The amount of income tax withheld shall be:

Not over	\$ 24.81	\$ 0.00		
<u>Over</u>	<u>But not over</u>		<u>Of excess over</u>	
\$ 24.81	\$ 205.96	\$ 0.00 PLUS	3.75%	\$ 24.81
205.96	438.27	6.79 PLUS	7.00%	205.96
438.27	706.54	23.05 PLUS	7.75%	438.27
706.54	1,246.35	43.84 PLUS	9.00%	706.54
1,246.35	.....	92.43 PLUS	9.90%	1,246.35

**SINGLE persons - WEEKLY Payroll Period**

( FOR WAGES PAID ON OR AFTER JANUARY 1, 2004 )

If the wages are-		And the number of withholding allowances claimed is-										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is-												
0	55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
55	60	0.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60	65	0.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
65	70	0.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
70	75	0.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
75	80	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
80	85	1.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
85	90	1.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
90	95	1.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
95	100	1.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	105	1.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
105	110	2.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
110	115	2.31	0.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
115	120	2.50	0.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
120	125	2.68	0.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
125	130	2.87	0.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
130	135	3.06	0.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
135	140	3.25	1.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
140	145	3.43	1.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
145	150	3.62	1.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
150	155	3.81	1.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
155	160	4.00	1.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
160	165	4.18	1.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
165	170	4.37	2.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
170	175	4.56	2.32	0.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
175	180	4.75	2.51	0.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
180	185	4.93	2.70	0.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
185	190	5.12	2.88	0.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
190	195	5.31	3.07	0.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
195	200	5.50	3.26	1.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200	210	5.78	3.54	1.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210	220	6.15	3.92	1.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	230	6.53	4.29	2.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
230	240	6.90	4.67	2.43	0.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00
240	250	7.28	5.04	2.80	0.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00
250	260	7.65	5.42	3.18	0.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00
260	270	8.03	5.79	3.55	1.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00
270	280	8.40	6.17	3.93	1.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00
280	290	8.78	6.54	4.30	2.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00
290	300	9.15	6.92	4.68	2.44	0.21	0.00	0.00	0.00	0.00	0.00	0.00
300	310	9.53	7.29	5.05	2.82	0.58	0.00	0.00	0.00	0.00	0.00	0.00
310	320	9.90	7.67	5.43	3.19	0.96	0.00	0.00	0.00	0.00	0.00	0.00
320	330	10.28	8.04	5.80	3.57	1.33	0.00	0.00	0.00	0.00	0.00	0.00
330	340	10.65	8.42	6.18	3.94	1.71	0.00	0.00	0.00	0.00	0.00	0.00
340	350	11.03	8.79	6.55	4.32	2.08	0.00	0.00	0.00	0.00	0.00	0.00
350	360	11.40	9.17	6.93	4.69	2.46	0.22	0.00	0.00	0.00	0.00	0.00
360	370	11.78	9.54	7.30	5.07	2.83	0.60	0.00	0.00	0.00	0.00	0.00
370	380	12.15	9.92	7.68	5.44	3.21	0.97	0.00	0.00	0.00	0.00	0.00
380	390	12.53	10.29	8.05	5.82	3.58	1.35	0.00	0.00	0.00	0.00	0.00
390	400	12.90	10.67	8.43	6.19	3.96	1.72	0.00	0.00	0.00	0.00	0.00
400	410	13.28	11.04	8.80	6.57	4.33	2.10	0.00	0.00	0.00	0.00	0.00
410	420	13.65	11.42	9.18	6.94	4.71	2.47	0.24	0.00	0.00	0.00	0.00
420	430	14.03	11.79	9.55	7.32	5.08	2.85	0.61	0.00	0.00	0.00	0.00
430	440	14.40	12.17	9.93	7.69	5.46	3.22	0.99	0.00	0.00	0.00	0.00
440	450	14.78	12.54	10.30	8.07	5.83	3.60	1.36	0.00	0.00	0.00	0.00
450	460	15.15	12.92	10.68	8.44	6.21	3.97	1.74	0.00	0.00	0.00	0.00
460	470	15.53	13.29	11.05	8.82	6.58	4.35	2.11	0.00	0.00	0.00	0.00
470	480	15.90	13.67	11.43	9.19	6.96	4.72	2.49	0.25	0.00	0.00	0.00
480	490	16.28	14.04	11.80	9.57	7.33	5.10	2.86	0.63	0.00	0.00	0.00
490	500	16.65	14.42	12.18	9.94	7.71	5.47	3.24	1.00	0.00	0.00	0.00
500	510	17.03	14.79	12.55	10.32	8.08	5.85	3.61	1.38	0.00	0.00	0.00
510	520	17.40	15.17	12.93	10.69	8.46	6.22	3.99	1.75	0.00	0.00	0.00
520	530	17.78	15.54	13.30	11.07	8.83	6.60	4.36	2.13	0.00	0.00	0.00
530	540	18.15	15.92	13.68	11.44	9.21	6.97	4.74	2.50	0.27	0.00	0.00
540	550	18.53	16.29	14.05	11.82	9.58	7.35	5.11	2.88	0.64	0.00	0.00
550	560	18.90	16.67	14.43	12.19	9.96	7.72	5.49	3.25	1.02	0.00	0.00
560	570	19.28	17.04	14.80	12.57	10.33	8.10	5.86	3.63	1.39	0.00	0.00
570	580	19.65	17.42	15.18	12.94	10.71	8.47	6.24	4.00	1.77	0.00	0.00
580	590	20.03	17.79	15.55	13.32	11.08	8.85	6.61	4.38	2.14	0.00	0.00
590	600	20.49	18.17	15.93	13.69	11.46	9.22	6.99	4.75	2.52	0.28	0.00

**SINGLE persons - WEEKLY Payroll Period**

( FOR WAGES PAID ON OR AFTER JANUARY 1, 2004 )

If the wages are-		And the number of withholding allowances claimed is-										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is-												
600	610	21.19	18.54	16.30	14.07	11.83	9.60	7.36	5.13	2.89	0.65	0.00
610	620	21.89	18.92	16.68	14.44	12.21	9.97	7.74	5.50	3.27	1.03	0.00
620	630	22.59	19.29	17.05	14.82	12.58	10.35	8.11	5.88	3.64	1.40	0.00
630	640	23.29	19.67	17.43	15.19	12.96	10.72	8.49	6.25	4.02	1.78	0.00
640	650	23.99	20.04	17.80	15.57	13.33	11.10	8.86	6.63	4.39	2.15	0.00
650	660	24.69	20.52	18.18	15.94	13.71	11.47	9.24	7.00	4.77	2.53	0.29
660	670	25.39	21.22	18.55	16.32	14.08	11.85	9.61	7.38	5.14	2.90	0.67
670	680	26.09	21.92	18.93	16.69	14.46	12.22	9.99	7.75	5.52	3.28	1.04
680	690	26.79	22.62	19.30	17.07	14.83	12.60	10.36	8.13	5.89	3.65	1.42
690	700	27.49	23.32	19.68	17.44	15.21	12.97	10.74	8.50	6.27	4.03	1.79
700	710	28.19	24.02	20.05	17.82	15.58	13.35	11.11	8.88	6.64	4.40	2.17
710	720	28.89	24.72	20.54	18.19	15.96	13.72	11.49	9.25	7.02	4.78	2.54
720	730	29.59	25.42	21.24	18.57	16.33	14.10	11.86	9.63	7.39	5.15	2.92
730	740	30.29	26.12	21.94	18.94	16.71	14.47	12.24	10.00	7.77	5.53	3.29
740	750	30.99	26.82	22.64	19.32	17.08	14.85	12.61	10.38	8.14	5.90	3.67
750	760	31.69	27.52	23.34	19.69	17.46	15.22	12.99	10.75	8.52	6.28	4.04
760	770	32.39	28.22	24.04	20.07	17.83	15.60	13.36	11.13	8.89	6.65	4.42
770	780	33.09	28.92	24.74	20.57	18.21	15.97	13.74	11.50	9.27	7.03	4.79
780	790	33.79	29.62	25.44	21.27	18.58	16.35	14.11	11.88	9.64	7.40	5.17
790	800	34.49	30.32	26.14	21.97	18.96	16.72	14.49	12.25	10.02	7.78	5.54
800	810	35.19	31.02	26.84	22.67	19.33	17.10	14.86	12.63	10.39	8.15	5.92
810	820	35.89	31.72	27.54	23.37	19.71	17.47	15.24	13.00	10.77	8.53	6.29
820	830	36.59	32.42	28.24	24.07	20.08	17.85	15.61	13.38	11.14	8.90	6.67
830	840	37.29	33.12	28.94	24.77	20.60	18.22	15.99	13.75	11.52	9.28	7.04
840	850	37.99	33.82	29.64	25.47	21.30	18.60	16.36	14.13	11.89	9.65	7.42
850	860	38.69	34.52	30.34	26.17	22.00	18.97	16.74	14.50	12.27	10.03	7.79
860	870	39.39	35.22	31.04	26.87	22.70	19.35	17.11	14.88	12.64	10.40	8.17
870	880	40.09	35.92	31.74	27.57	23.40	19.72	17.49	15.25	13.02	10.78	8.54
880	890	40.79	36.62	32.44	28.27	24.10	20.10	17.86	15.63	13.39	11.15	8.92
890	900	41.49	37.32	33.14	28.97	24.80	20.62	18.24	16.00	13.77	11.53	9.29
900	910	42.19	38.02	33.84	29.67	25.50	21.32	18.61	16.38	14.14	11.90	9.67
910	920	42.89	38.72	34.54	30.37	26.20	22.02	18.99	16.75	14.52	12.28	10.04
920	930	43.59	39.42	35.24	31.07	26.90	22.72	19.36	17.13	14.89	12.65	10.42
930	940	44.29	40.12	35.94	31.77	27.60	23.42	19.74	17.50	15.27	13.03	10.79
940	950	44.99	40.82	36.64	32.47	28.30	24.12	20.11	17.88	15.64	13.40	11.17
950	960	45.69	41.52	37.34	33.17	29.00	24.82	20.65	18.25	16.02	13.78	11.54
960	970	46.39	42.22	38.04	33.87	29.70	25.52	21.35	18.63	16.39	14.15	11.92
970	980	47.09	42.92	38.74	34.57	30.40	26.22	22.05	19.00	16.77	14.53	12.29
980	990	47.79	43.62	39.44	35.27	31.10	26.92	22.75	19.38	17.14	14.90	12.67
990	1000	48.49	44.32	40.14	35.97	31.80	27.62	23.45	19.75	17.52	15.28	13.04
1000	1010	49.19	45.02	40.84	36.67	32.50	28.32	24.15	20.13	17.89	15.65	13.42
1010	1020	49.89	45.72	41.54	37.37	33.20	29.02	24.85	20.68	18.27	16.03	13.79
1020	1030	50.59	46.42	42.24	38.07	33.90	29.72	25.55	21.38	18.64	16.40	14.17
1030	1040	51.29	47.12	42.94	38.77	34.60	30.42	26.25	22.08	19.02	16.78	14.54
1040	1050	51.99	47.82	43.64	39.47	35.30	31.12	26.95	22.78	19.39	17.15	14.92
1050	1060	52.69	48.52	44.34	40.17	36.00	31.82	27.65	23.48	19.77	17.53	15.29
1060	1070	53.39	49.22	45.04	40.87	36.70	32.52	28.35	24.18	20.14	17.90	15.67
1070	1080	54.09	49.92	45.74	41.57	37.40	33.22	29.05	24.88	20.70	18.28	16.04
1080	1090	54.79	50.62	46.44	42.27	38.10	33.92	29.75	25.58	21.40	18.65	16.42
1090	1100	55.49	51.32	47.14	42.97	38.80	34.62	30.45	26.28	22.10	19.03	16.79
1100	1110	56.19	52.02	47.84	43.67	39.50	35.32	31.15	26.98	22.80	19.40	17.17
1110	1120	56.89	52.72	48.54	44.37	40.20	36.02	31.85	27.68	23.50	19.78	17.54
1120	1130	57.59	53.42	49.24	45.07	40.90	36.72	32.55	28.38	24.20	20.15	17.92
1130	1140	58.29	54.12	49.94	45.77	41.60	37.42	33.25	29.08	24.90	20.73	18.29
1140	1150	58.99	54.82	50.64	46.47	42.30	38.12	33.95	29.78	25.60	21.43	18.67
1150	1160	59.69	55.52	51.34	47.17	43.00	38.82	34.65	30.48	26.30	22.13	19.04
1160	1170	60.39	56.22	52.04	47.87	43.70	39.52	35.35	31.18	27.00	22.83	19.42
1170	1180	61.09	56.92	52.74	48.57	44.40	40.22	36.05	31.88	27.70	23.53	19.79
1180	1190	61.79	57.62	53.44	49.27	45.10	40.92	36.75	32.58	28.40	24.23	20.17
1190	1200	62.49	58.32	54.14	49.97	45.80	41.62	37.45	33.28	29.10	24.93	20.75
1200	1210	63.19	59.02	54.84	50.67	46.50	42.32	38.15	33.98	29.80	25.63	21.45
1210	1220	63.89	59.72	55.54	51.37	47.20	43.02	38.85	34.68	30.50	26.33	22.15
1220	1230	64.59	60.42	56.24	52.07	47.90	43.72	39.55	35.38	31.20	27.03	22.85
1230	1240	65.29	61.12	56.94	52.77	48.60	44.42	40.25	36.08	31.90	27.73	23.55
1240	1250	65.99	61.82	57.64	53.47	49.30	45.12	40.95	36.78	32.60	28.43	24.25

1250 and over

Use Table 1(a) for a **SINGLE** person

**MARRIED persons - WEEKLY Payroll Period**

( FOR WAGES PAID ON OR AFTER JANUARY 1, 2004 )

If the wages are-		And the number of withholding allowances claimed is-										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is-												
0	125	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
125	130	0.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
130	135	0.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
135	140	0.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
140	145	0.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
145	150	0.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
150	155	1.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
155	160	1.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
160	165	1.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
165	170	1.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
170	175	1.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
175	180	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
180	185	2.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
185	190	2.38	0.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
190	195	2.57	0.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
195	200	2.75	0.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200	210	3.04	0.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210	220	3.41	1.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	230	3.79	1.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
230	240	4.16	1.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
240	250	4.54	2.30	0.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
250	260	4.91	2.68	0.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
260	270	5.29	3.05	0.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
270	280	5.66	3.43	1.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
280	290	6.04	3.80	1.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
290	300	6.41	4.18	1.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300	310	6.79	4.55	2.31	0.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00
310	320	7.16	4.93	2.69	0.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00
320	330	7.54	5.30	3.06	0.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00
330	340	7.91	5.68	3.44	1.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
340	350	8.29	6.05	3.81	1.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00
350	360	8.66	6.43	4.19	1.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00
360	370	9.04	6.80	4.56	2.33	0.09	0.00	0.00	0.00	0.00	0.00	0.00
370	380	9.41	7.18	4.94	2.70	0.47	0.00	0.00	0.00	0.00	0.00	0.00
380	390	9.79	7.55	5.31	3.08	0.84	0.00	0.00	0.00	0.00	0.00	0.00
390	400	10.16	7.93	5.69	3.45	1.22	0.00	0.00	0.00	0.00	0.00	0.00
400	410	10.54	8.30	6.06	3.83	1.59	0.00	0.00	0.00	0.00	0.00	0.00
410	420	10.91	8.68	6.44	4.20	1.97	0.00	0.00	0.00	0.00	0.00	0.00
420	430	11.29	9.05	6.81	4.58	2.34	0.11	0.00	0.00	0.00	0.00	0.00
430	440	11.66	9.43	7.19	4.95	2.72	0.48	0.00	0.00	0.00	0.00	0.00
440	450	12.04	9.80	7.56	5.33	3.09	0.86	0.00	0.00	0.00	0.00	0.00
450	460	12.41	10.18	7.94	5.70	3.47	1.23	0.00	0.00	0.00	0.00	0.00
460	470	12.79	10.55	8.31	6.08	3.84	1.61	0.00	0.00	0.00	0.00	0.00
470	480	13.16	10.93	8.69	6.45	4.22	1.98	0.00	0.00	0.00	0.00	0.00
480	490	13.54	11.30	9.06	6.83	4.59	2.36	0.12	0.00	0.00	0.00	0.00
490	500	13.91	11.68	9.44	7.20	4.97	2.73	0.50	0.00	0.00	0.00	0.00
500	510	14.29	12.05	9.81	7.58	5.34	3.11	0.87	0.00	0.00	0.00	0.00
510	520	14.66	12.43	10.19	7.95	5.72	3.48	1.25	0.00	0.00	0.00	0.00
520	530	15.04	12.80	10.56	8.33	6.09	3.86	1.62	0.00	0.00	0.00	0.00
530	540	15.41	13.18	10.94	8.70	6.47	4.23	2.00	0.00	0.00	0.00	0.00
540	550	15.79	13.55	11.31	9.08	6.84	4.61	2.37	0.14	0.00	0.00	0.00
550	560	16.16	13.93	11.69	9.45	7.22	4.98	2.75	0.51	0.00	0.00	0.00
560	570	16.54	14.30	12.06	9.83	7.59	5.36	3.12	0.89	0.00	0.00	0.00
570	580	16.91	14.68	12.44	10.20	7.97	5.73	3.50	1.26	0.00	0.00	0.00
580	590	17.29	15.05	12.81	10.58	8.34	6.11	3.87	1.64	0.00	0.00	0.00
590	600	17.66	15.43	13.19	10.95	8.72	6.48	4.25	2.01	0.00	0.00	0.00
600	610	18.04	15.80	13.56	11.33	9.09	6.86	4.62	2.39	0.15	0.00	0.00
610	620	18.41	16.18	13.94	11.70	9.47	7.23	5.00	2.76	0.53	0.00	0.00
620	630	18.79	16.55	14.31	12.08	9.84	7.61	5.37	3.14	0.90	0.00	0.00
630	640	19.16	16.93	14.69	12.45	10.22	7.98	5.75	3.51	1.28	0.00	0.00
640	650	19.54	17.30	15.06	12.83	10.59	8.36	6.12	3.89	1.65	0.00	0.00
650	660	19.91	17.68	15.44	13.20	10.97	8.73	6.50	4.26	2.03	0.00	0.00
660	670	20.29	18.05	15.81	13.58	11.34	9.11	6.87	4.64	2.40	0.16	0.00
670	680	20.66	18.43	16.19	13.95	11.72	9.48	7.25	5.01	2.78	0.54	0.00
680	690	21.04	18.80	16.56	14.33	12.09	9.86	7.62	5.39	3.15	0.91	0.00
690	700	21.41	19.18	16.94	14.70	12.47	10.23	8.00	5.76	3.53	1.29	0.00
700	710	21.79	19.55	17.31	15.08	12.84	10.61	8.37	6.14	3.90	1.66	0.00
710	720	22.16	19.93	17.69	15.45	13.22	10.98	8.75	6.51	4.28	2.04	0.00
720	730	22.54	20.30	18.06	15.83	13.59	11.36	9.12	6.89	4.65	2.41	0.18
730	740	22.91	20.68	18.44	16.20	13.97	11.73	9.50	7.26	5.03	2.79	0.55

**MARRIED persons - WEEKLY** Payroll Period

( FOR WAGES PAID ON OR AFTER JANUARY 1, 2004 )

And the number of withholding allowances claimed is-

If the wages are-		0	1	2	3	4	5	6	7	8	9	10
At least	But less than	The amount of income tax to be withheld is-										
740	750	23.29	21.05	18.81	16.58	14.34	12.11	9.87	7.64	5.40	3.16	0.93
750	760	23.66	21.43	19.19	16.95	14.72	12.48	10.25	8.01	5.78	3.54	1.30
760	770	24.04	21.80	19.56	17.33	15.09	12.86	10.62	8.39	6.15	3.91	1.68
770	780	24.41	22.18	19.94	17.70	15.47	13.23	11.00	8.76	6.53	4.29	2.05
780	790	24.79	22.55	20.31	18.08	15.84	13.61	11.37	9.14	6.90	4.66	2.43
790	800	25.16	22.93	20.69	18.45	16.22	13.98	11.75	9.51	7.28	5.04	2.80
800	810	25.54	23.30	21.06	18.83	16.59	14.36	12.12	9.89	7.65	5.41	3.18
810	820	25.91	23.68	21.44	19.20	16.97	14.73	12.50	10.26	8.03	5.79	3.55
820	830	26.29	24.05	21.81	19.58	17.34	15.11	12.87	10.64	8.40	6.16	3.93
830	840	26.66	24.43	22.19	19.95	17.72	15.48	13.25	11.01	8.78	6.54	4.30
840	850	27.04	24.80	22.56	20.33	18.09	15.86	13.62	11.39	9.15	6.91	4.68
850	860	27.41	25.18	22.94	20.70	18.47	16.23	14.00	11.76	9.53	7.29	5.05
860	870	27.79	25.55	23.31	21.08	18.84	16.61	14.37	12.14	9.90	7.66	5.43
870	880	28.16	25.93	23.69	21.45	19.22	16.98	14.75	12.51	10.28	8.04	5.80
880	890	28.54	26.30	24.06	21.83	19.59	17.36	15.12	12.89	10.65	8.41	6.18
890	900	28.91	26.68	24.44	22.20	19.97	17.73	15.50	13.26	11.03	8.79	6.55
900	910	29.29	27.05	24.81	22.58	20.34	18.11	15.87	13.64	11.40	9.16	6.93
910	920	29.66	27.43	25.19	22.95	20.72	18.48	16.25	14.01	11.78	9.54	7.30
920	930	30.04	27.80	25.56	23.33	21.09	18.86	16.62	14.39	12.15	9.91	7.68
930	940	30.41	28.18	25.94	23.70	21.47	19.23	17.00	14.76	12.53	10.29	8.05
940	950	30.79	28.55	26.31	24.08	21.84	19.61	17.37	15.14	12.90	10.66	8.43
950	960	31.16	28.93	26.69	24.45	22.22	19.98	17.75	15.51	13.28	11.04	8.80
960	970	31.54	29.30	27.06	24.83	22.59	20.36	18.12	15.89	13.65	11.41	9.18
970	980	31.91	29.68	27.44	25.20	22.97	20.73	18.50	16.26	14.03	11.79	9.55
980	990	32.29	30.05	27.81	25.58	23.34	21.11	18.87	16.64	14.40	12.16	9.93
990	1000	32.66	30.43	28.19	25.95	23.72	21.48	19.25	17.01	14.78	12.54	10.30
1000	1010	33.04	30.80	28.56	26.33	24.09	21.86	19.62	17.39	15.15	12.91	10.68
1010	1020	33.41	31.18	28.94	26.70	24.47	22.23	20.00	17.76	15.53	13.29	11.05
1020	1030	33.79	31.55	29.31	27.08	24.84	22.61	20.37	18.14	15.90	13.66	11.43
1030	1040	34.33	31.93	29.69	27.45	25.22	22.98	20.75	18.51	16.28	14.04	11.80
1040	1050	35.03	32.30	30.06	27.83	25.59	23.36	21.12	18.89	16.65	14.41	12.18
1050	1060	35.73	32.68	30.44	28.20	25.97	23.73	21.50	19.26	17.03	14.79	12.55
1060	1070	36.43	33.05	30.81	28.58	26.34	24.11	21.87	19.64	17.40	15.16	12.93
1070	1080	37.13	33.43	31.19	28.95	26.72	24.48	22.25	20.01	17.78	15.54	13.30
1080	1090	37.83	33.80	31.56	29.33	27.09	24.86	22.62	20.39	18.15	15.91	13.68
1090	1100	38.53	34.36	31.94	29.70	27.47	25.23	23.00	20.76	18.53	16.29	14.05
1100	1110	39.23	35.06	32.31	30.08	27.84	25.61	23.37	21.14	18.90	16.66	14.43
1110	1120	39.93	35.76	32.69	30.45	28.22	25.98	23.75	21.51	19.28	17.04	14.80
1120	1130	40.63	36.46	33.06	30.83	28.59	26.36	24.12	21.89	19.65	17.41	15.18
1130	1140	41.33	37.16	33.44	31.20	28.97	26.73	24.50	22.26	20.03	17.79	15.55
1140	1150	42.03	37.86	33.81	31.58	29.34	27.11	24.87	22.64	20.40	18.16	15.93
1150	1160	42.73	38.56	34.38	31.95	29.72	27.48	25.25	23.01	20.78	18.54	16.30
1160	1170	43.43	39.26	35.08	32.33	30.09	27.86	25.62	23.39	21.15	18.91	16.68
1170	1180	44.13	39.96	35.78	32.70	30.47	28.23	26.00	23.76	21.53	19.29	17.05
1180	1190	44.83	40.66	36.48	33.08	30.84	28.61	26.37	24.14	21.90	19.66	17.43
1190	1200	45.53	41.36	37.18	33.45	31.22	28.98	26.75	24.51	22.28	20.04	17.80
1200	1210	46.23	42.06	37.88	33.83	31.59	29.36	27.12	24.89	22.65	20.41	18.18
1210	1220	46.93	42.76	38.58	34.41	31.97	29.73	27.50	25.26	23.03	20.79	18.55
1220	1230	47.63	43.46	39.28	35.11	32.34	30.11	27.87	25.64	23.40	21.16	18.93
1230	1240	48.33	44.16	39.98	35.81	32.72	30.48	28.25	26.01	23.78	21.54	19.30
1240	1250	49.03	44.86	40.68	36.51	33.09	30.86	28.62	26.39	24.15	21.91	19.68
1250	1260	49.73	45.56	41.38	37.21	33.47	31.23	29.00	26.76	24.53	22.29	20.05
1260	1270	50.43	46.26	42.08	37.91	33.84	31.61	29.37	27.14	24.90	22.66	20.43
1270	1280	51.13	46.96	42.78	38.61	34.44	31.98	29.75	27.51	25.28	23.04	20.80
1280	1290	51.83	47.66	43.48	39.31	35.14	32.36	30.12	27.89	25.65	23.41	21.18
1290	1300	52.53	48.36	44.18	40.01	35.84	32.73	30.50	28.26	26.03	23.79	21.55
1300	1310	53.23	49.06	44.88	40.71	36.54	33.11	30.87	28.64	26.40	24.16	21.93
1310	1320	53.93	49.76	45.58	41.41	37.24	33.48	31.25	29.01	26.78	24.54	22.30
1320	1330	54.63	50.46	46.28	42.11	37.94	33.86	31.62	29.39	27.15	24.91	22.68
1330	1340	55.33	51.16	46.98	42.81	38.64	34.46	32.00	29.76	27.53	25.29	23.05
1340	1350	56.03	51.86	47.68	43.51	39.34	35.16	32.37	30.14	27.90	25.66	23.43
1350	1360	56.73	52.56	48.38	44.21	40.04	35.86	32.75	30.51	28.28	26.04	23.80
1360	1370	57.43	53.26	49.08	44.91	40.74	36.56	33.12	30.89	28.65	26.41	24.18
1370	1380	58.13	53.96	49.78	45.61	41.44	37.26	33.50	31.26	29.03	26.79	24.55
1380	1390	58.83	54.66	50.48	46.31	42.14	37.96	33.87	31.64	29.40	27.16	24.93

1390 and over

Use Table 1(b) for a MARRIED person

**SINGLE** persons - **BIWEEKLY** Payroll Period  
 ( FOR WAGES PAID ON OR AFTER JANUARY 1, 2004 )

If the wages are-		And the number of withholding allowances claimed is-										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is-												
0	105	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
105	110	0.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
110	115	0.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
115	120	0.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
120	125	0.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
125	130	0.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
130	135	1.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
135	140	1.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
140	145	1.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
145	150	1.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
150	155	1.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
155	160	2.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
160	165	2.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
165	170	2.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
170	175	2.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
175	180	2.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
180	185	3.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
185	190	3.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
190	195	3.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
195	200	3.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200	205	3.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
205	210	3.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210	215	4.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
215	220	4.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	225	4.52	0.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
225	230	4.71	0.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
230	235	4.90	0.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
235	240	5.08	0.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
240	245	5.27	0.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
245	250	5.46	0.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
250	260	5.74	1.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
260	270	6.12	1.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
270	280	6.49	2.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
280	290	6.87	2.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
290	300	7.24	2.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300	310	7.62	3.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
310	320	7.99	3.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
320	330	8.37	3.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
330	340	8.74	4.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
340	350	9.12	4.64	0.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
350	360	9.49	5.02	0.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
360	370	9.87	5.39	0.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
370	380	10.24	5.77	1.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
380	390	10.62	6.14	1.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
390	400	10.99	6.52	2.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400	410	11.37	6.89	2.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	420	11.74	7.27	2.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
420	430	12.12	7.64	3.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
430	440	12.49	8.02	3.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
440	450	12.87	8.39	3.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
450	460	13.24	8.77	4.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
460	470	13.62	9.14	4.67	0.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
470	480	13.99	9.52	5.05	0.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00
480	490	14.37	9.89	5.42	0.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00
490	500	14.74	10.27	5.80	1.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00
500	520	15.30	10.83	6.36	1.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00
520	540	16.05	11.58	7.11	2.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00
540	560	16.80	12.33	7.86	3.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00
560	580	17.55	13.08	8.61	4.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00
580	600	18.30	13.83	9.36	4.89	0.42	0.00	0.00	0.00	0.00	0.00	0.00
600	620	19.05	14.58	10.11	5.64	1.17	0.00	0.00	0.00	0.00	0.00	0.00
620	640	19.80	15.33	10.86	6.39	1.92	0.00	0.00	0.00	0.00	0.00	0.00
640	660	20.55	16.08	11.61	7.14	2.67	0.00	0.00	0.00	0.00	0.00	0.00
660	680	21.30	16.83	12.36	7.89	3.42	0.00	0.00	0.00	0.00	0.00	0.00
680	700	22.05	17.58	13.11	8.64	4.17	0.00	0.00	0.00	0.00	0.00	0.00
700	720	22.80	18.33	13.86	9.39	4.92	0.45	0.00	0.00	0.00	0.00	0.00
720	740	23.55	19.08	14.61	10.14	5.67	1.20	0.00	0.00	0.00	0.00	0.00
740	760	24.30	19.83	15.36	10.89	6.42	1.95	0.00	0.00	0.00	0.00	0.00
760	780	25.05	20.58	16.11	11.64	7.17	2.70	0.00	0.00	0.00	0.00	0.00
780	800	25.80	21.33	16.86	12.39	7.92	3.45	0.00	0.00	0.00	0.00	0.00

**SINGLE persons - BIWEEKLY Payroll Period**  
 ( FOR WAGES PAID ON OR AFTER JANUARY 1, 2004 )

If the wages are-		And the number of withholding allowances claimed is-										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is-												
800	820	26.55	22.08	17.61	13.14	8.67	4.20	0.00	0.00	0.00	0.00	0.00
820	840	27.30	22.83	18.36	13.89	9.42	4.95	0.48	0.00	0.00	0.00	0.00
840	860	28.05	23.58	19.11	14.64	10.17	5.70	1.23	0.00	0.00	0.00	0.00
860	880	28.80	24.33	19.86	15.39	10.92	6.45	1.98	0.00	0.00	0.00	0.00
880	900	29.55	25.08	20.61	16.14	11.67	7.20	2.73	0.00	0.00	0.00	0.00
900	920	30.30	25.83	21.36	16.89	12.42	7.95	3.48	0.00	0.00	0.00	0.00
920	940	31.05	26.58	22.11	17.64	13.17	8.70	4.23	0.00	0.00	0.00	0.00
940	960	31.80	27.33	22.86	18.39	13.92	9.45	4.98	0.51	0.00	0.00	0.00
960	980	32.55	28.08	23.61	19.14	14.67	10.20	5.73	1.26	0.00	0.00	0.00
980	1000	33.30	28.83	24.36	19.89	15.42	10.95	6.48	2.01	0.00	0.00	0.00
1000	1020	34.05	29.58	25.11	20.64	16.17	11.70	7.23	2.76	0.00	0.00	0.00
1020	1040	34.80	30.33	25.86	21.39	16.92	12.45	7.98	3.51	0.00	0.00	0.00
1040	1060	35.55	31.08	26.61	22.14	17.67	13.20	8.73	4.26	0.00	0.00	0.00
1060	1080	36.30	31.83	27.36	22.89	18.42	13.95	9.48	5.01	0.53	0.00	0.00
1080	1100	37.05	32.58	28.11	23.64	19.17	14.70	10.23	5.76	1.28	0.00	0.00
1100	1120	37.80	33.33	28.86	24.39	19.92	15.45	10.98	6.51	2.03	0.00	0.00
1120	1140	38.55	34.08	29.61	25.14	20.67	16.20	11.73	7.26	2.78	0.00	0.00
1140	1160	39.30	34.83	30.36	25.89	21.42	16.95	12.48	8.01	3.53	0.00	0.00
1160	1180	40.05	35.58	31.11	26.64	22.17	17.70	13.23	8.76	4.28	0.00	0.00
1180	1200	40.98	36.33	31.86	27.39	22.92	18.45	13.98	9.51	5.03	0.56	0.00
1200	1220	42.38	37.08	32.61	28.14	23.67	19.20	14.73	10.26	5.78	1.31	0.00
1220	1240	43.78	37.83	33.36	28.89	24.42	19.95	15.48	11.01	6.53	2.06	0.00
1240	1260	45.18	38.58	34.11	29.64	25.17	20.70	16.23	11.76	7.28	2.81	0.00
1260	1280	46.58	39.33	34.86	30.39	25.92	21.45	16.98	12.51	8.03	3.56	0.00
1280	1300	47.98	40.08	35.61	31.14	26.67	22.20	17.73	13.26	8.78	4.31	0.00
1300	1320	49.38	41.03	36.36	31.89	27.42	22.95	18.48	14.01	9.53	5.06	0.59
1320	1340	50.78	42.43	37.11	32.64	28.17	23.70	19.23	14.76	10.28	5.81	1.34
1340	1360	52.18	43.83	37.86	33.39	28.92	24.45	19.98	15.51	11.03	6.56	2.09
1360	1380	53.58	45.23	38.61	34.14	29.67	25.20	20.73	16.26	11.78	7.31	2.84
1380	1400	54.98	46.63	39.36	34.89	30.42	25.95	21.48	17.01	12.53	8.06	3.59
1400	1420	56.38	48.03	40.11	35.64	31.17	26.70	22.23	17.76	13.28	8.81	4.34
1420	1440	57.78	49.43	41.09	36.39	31.92	27.45	22.98	18.51	14.03	9.56	5.09
1440	1460	59.18	50.83	42.49	37.14	32.67	28.20	23.73	19.26	14.78	10.31	5.84
1460	1480	60.58	52.23	43.89	37.89	33.42	28.95	24.48	20.01	15.53	11.06	6.59
1480	1500	61.98	53.63	45.29	38.64	34.17	29.70	25.23	20.76	16.28	11.81	7.34
1500	1520	63.38	55.03	46.69	39.39	34.92	30.45	25.98	21.51	17.03	12.56	8.09
1520	1540	64.78	56.43	48.09	40.14	35.67	31.20	26.73	22.26	17.78	13.31	8.84
1540	1560	66.18	57.83	49.49	41.14	36.42	31.95	27.48	23.01	18.53	14.06	9.59
1560	1580	67.58	59.23	50.89	42.54	37.17	32.70	28.23	23.76	19.28	14.81	10.34
1580	1600	68.98	60.63	52.29	43.94	37.92	33.45	28.98	24.51	20.03	15.56	11.09
1600	1620	70.38	62.03	53.69	45.34	38.67	34.20	29.73	25.26	20.78	16.31	11.84
1620	1640	71.78	63.43	55.09	46.74	39.42	34.95	30.48	26.01	21.53	17.06	12.59
1640	1660	73.18	64.83	56.49	48.14	40.17	35.70	31.23	26.76	22.28	17.81	13.34
1660	1680	74.58	66.23	57.89	49.54	41.19	36.45	31.98	27.51	23.03	18.56	14.09
1680	1700	75.98	67.63	59.29	50.94	42.59	37.20	32.73	28.26	23.78	19.31	14.84
1700	1720	77.38	69.03	60.69	52.34	43.99	37.95	33.48	29.01	24.53	20.06	15.59
1720	1740	78.78	70.43	62.09	53.74	45.39	38.70	34.23	29.76	25.28	20.81	16.34
1740	1760	80.18	71.83	63.49	55.14	46.79	39.45	34.98	30.51	26.03	21.56	17.09
1760	1780	81.58	73.23	64.89	56.54	48.19	40.20	35.73	31.26	26.78	22.31	17.84
1780	1800	82.98	74.63	66.29	57.94	49.59	41.25	36.48	32.01	27.53	23.06	18.59
1800	1820	84.38	76.03	67.69	59.34	50.99	42.65	37.23	32.76	28.28	23.81	19.34
1820	1840	85.78	77.43	69.09	60.74	52.39	44.05	37.98	33.51	29.03	24.56	20.09
1840	1860	87.18	78.83	70.49	62.14	53.79	45.45	38.73	34.26	29.78	25.31	20.84
1860	1880	88.58	80.23	71.89	63.54	55.19	46.85	39.48	35.01	30.53	26.06	21.59
1880	1900	89.98	81.63	73.29	64.94	56.59	48.25	40.23	35.76	31.28	26.81	22.34
1900	1920	91.38	83.03	74.69	66.34	57.99	49.65	41.30	36.51	32.03	27.56	23.09
1920	1940	92.78	84.43	76.09	67.74	59.39	51.05	42.70	37.26	32.78	28.31	23.84
1940	1960	94.18	85.83	77.49	69.14	60.79	52.45	44.10	38.01	33.53	29.06	24.59
1960	1980	95.58	87.23	78.89	70.54	62.19	53.85	45.50	38.76	34.28	29.81	25.34
1980	2000	96.98	88.63	80.29	71.94	63.59	55.25	46.90	39.51	35.03	30.56	26.09
2000	2020	98.38	90.03	81.69	73.34	64.99	56.65	48.30	40.26	35.78	31.31	26.84
2020	2040	99.78	91.43	83.09	74.74	66.39	58.05	49.70	41.36	36.53	32.06	27.59
2040	2060	101.18	92.83	84.49	76.14	67.79	59.45	51.10	42.76	37.28	32.81	28.34
2060	2080	102.58	94.23	85.89	77.54	69.19	60.85	52.50	44.16	38.03	33.56	29.09
2080	2100	103.98	95.63	87.29	78.94	70.59	62.25	53.90	45.56	38.78	34.31	29.84

2100 and over

Use Table 2(a) for a **SINGLE person**

**MARRIED persons - BIWEEKLY Payroll Period**  
 ( FOR WAGES PAID ON OR AFTER JANUARY 1, 2004 )

If the wages are-		And the number of withholding allowances claimed is-										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is-												
0	250	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
250	260	0.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
260	270	0.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
270	280	1.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
280	290	1.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
290	300	1.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300	310	2.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
310	320	2.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
320	330	2.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
330	340	3.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
340	350	3.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
350	360	4.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
360	370	4.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
370	380	4.76	0.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
380	390	5.13	0.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
390	400	5.51	1.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400	410	5.88	1.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	420	6.26	1.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
420	430	6.63	2.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
430	440	7.01	2.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
440	450	7.38	2.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
450	460	7.76	3.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
460	470	8.13	3.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
470	480	8.51	4.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
480	490	8.88	4.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
490	500	9.26	4.79	0.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
500	520	9.82	5.35	0.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
520	540	10.57	6.10	1.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
540	560	11.32	6.85	2.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
560	580	12.07	7.60	3.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
580	600	12.82	8.35	3.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
600	620	13.57	9.10	4.63	0.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00
620	640	14.32	9.85	5.38	0.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00
640	660	15.07	10.60	6.13	1.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00
660	680	15.82	11.35	6.88	2.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00
680	700	16.57	12.10	7.63	3.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00
700	720	17.32	12.85	8.38	3.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00
720	740	18.07	13.60	9.13	4.66	0.19	0.00	0.00	0.00	0.00	0.00	0.00
740	760	18.82	14.35	9.88	5.41	0.94	0.00	0.00	0.00	0.00	0.00	0.00
760	780	19.57	15.10	10.63	6.16	1.69	0.00	0.00	0.00	0.00	0.00	0.00
780	800	20.32	15.85	11.38	6.91	2.44	0.00	0.00	0.00	0.00	0.00	0.00
800	820	21.07	16.60	12.13	7.66	3.19	0.00	0.00	0.00	0.00	0.00	0.00
820	840	21.82	17.35	12.88	8.41	3.94	0.00	0.00	0.00	0.00	0.00	0.00
840	860	22.57	18.10	13.63	9.16	4.69	0.22	0.00	0.00	0.00	0.00	0.00
860	880	23.32	18.85	14.38	9.91	5.44	0.97	0.00	0.00	0.00	0.00	0.00
880	900	24.07	19.60	15.13	10.66	6.19	1.72	0.00	0.00	0.00	0.00	0.00
900	920	24.82	20.35	15.88	11.41	6.94	2.47	0.00	0.00	0.00	0.00	0.00
920	940	25.57	21.10	16.63	12.16	7.69	3.22	0.00	0.00	0.00	0.00	0.00
940	960	26.32	21.85	17.38	12.91	8.44	3.97	0.00	0.00	0.00	0.00	0.00
960	980	27.07	22.60	18.13	13.66	9.19	4.72	0.25	0.00	0.00	0.00	0.00
980	1000	27.82	23.35	18.88	14.41	9.94	5.47	1.00	0.00	0.00	0.00	0.00
1000	1020	28.57	24.10	19.63	15.16	10.69	6.22	1.75	0.00	0.00	0.00	0.00
1020	1040	29.32	24.85	20.38	15.91	11.44	6.97	2.50	0.00	0.00	0.00	0.00
1040	1060	30.07	25.60	21.13	16.66	12.19	7.72	3.25	0.00	0.00	0.00	0.00
1060	1080	30.82	26.35	21.88	17.41	12.94	8.47	4.00	0.00	0.00	0.00	0.00
1080	1100	31.57	27.10	22.63	18.16	13.69	9.22	4.75	0.27	0.00	0.00	0.00
1100	1120	32.32	27.85	23.38	18.91	14.44	9.97	5.50	1.02	0.00	0.00	0.00
1120	1140	33.07	28.60	24.13	19.66	15.19	10.72	6.25	1.77	0.00	0.00	0.00
1140	1160	33.82	29.35	24.88	20.41	15.94	11.47	7.00	2.52	0.00	0.00	0.00
1160	1180	34.57	30.10	25.63	21.16	16.69	12.22	7.75	3.27	0.00	0.00	0.00
1180	1200	35.32	30.85	26.38	21.91	17.44	12.97	8.50	4.02	0.00	0.00	0.00
1200	1220	36.07	31.60	27.13	22.66	18.19	13.72	9.25	4.77	0.30	0.00	0.00
1220	1240	36.82	32.35	27.88	23.41	18.94	14.47	10.00	5.52	1.05	0.00	0.00
1240	1260	37.57	33.10	28.63	24.16	19.69	15.22	10.75	6.27	1.80	0.00	0.00
1260	1280	38.32	33.85	29.38	24.91	20.44	15.97	11.50	7.02	2.55	0.00	0.00
1280	1300	39.07	34.60	30.13	25.66	21.19	16.72	12.25	7.77	3.30	0.00	0.00
1300	1320	39.82	35.35	30.88	26.41	21.94	17.47	13.00	8.52	4.05	0.00	0.00
1320	1340	40.57	36.10	31.63	27.16	22.69	18.22	13.75	9.27	4.80	0.33	0.00
1340	1360	41.32	36.85	32.38	27.91	23.44	18.97	14.50	10.02	5.55	1.08	0.00
1360	1380	42.07	37.60	33.13	28.66	24.19	19.72	15.25	10.77	6.30	1.83	0.00

**MARRIED persons - BIWEEKLY Payroll Period**  
 ( FOR WAGES PAID ON OR AFTER JANUARY 1, 2004 )

If the wages are-		And the number of withholding allowances claimed is-										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is-												
1380	1400	42.82	38.35	33.88	29.41	24.94	20.47	16.00	11.52	7.05	2.58	0.00
1400	1420	43.57	39.10	34.63	30.16	25.69	21.22	16.75	12.27	7.80	3.33	0.00
1420	1440	44.32	39.85	35.38	30.91	26.44	21.97	17.50	13.02	8.55	4.08	0.00
1440	1460	45.07	40.60	36.13	31.66	27.19	22.72	18.25	13.77	9.30	4.83	0.36
1460	1480	45.82	41.35	36.88	32.41	27.94	23.47	19.00	14.52	10.05	5.58	1.11
1480	1500	46.57	42.10	37.63	33.16	28.69	24.22	19.75	15.27	10.80	6.33	1.86
1500	1520	47.32	42.85	38.38	33.91	29.44	24.97	20.50	16.02	11.55	7.08	2.61
1520	1540	48.07	43.60	39.13	34.66	30.19	25.72	21.25	16.77	12.30	7.83	3.36
1540	1560	48.82	44.35	39.88	35.41	30.94	26.47	22.00	17.52	13.05	8.58	4.11
1560	1580	49.57	45.10	40.63	36.16	31.69	27.22	22.75	18.27	13.80	9.33	4.86
1580	1600	50.32	45.85	41.38	36.91	32.44	27.97	23.50	19.02	14.55	10.08	5.61
1600	1620	51.07	46.60	42.13	37.66	33.19	28.72	24.25	19.77	15.30	10.83	6.36
1620	1640	51.82	47.35	42.88	38.41	33.94	29.47	25.00	20.52	16.05	11.58	7.11
1640	1660	52.57	48.10	43.63	39.16	34.69	30.22	25.75	21.27	16.80	12.33	7.86
1660	1680	53.32	48.85	44.38	39.91	35.44	30.97	26.50	22.02	17.55	13.08	8.61
1680	1700	54.07	49.60	45.13	40.66	36.19	31.72	27.25	22.77	18.30	13.83	9.36
1700	1720	54.82	50.35	45.88	41.41	36.94	32.47	28.00	23.52	19.05	14.58	10.11
1720	1740	55.57	51.10	46.63	42.16	37.69	33.22	28.75	24.27	19.80	15.33	10.86
1740	1760	56.32	51.85	47.38	42.91	38.44	33.97	29.50	25.02	20.55	16.08	11.61
1760	1780	57.07	52.60	48.13	43.66	39.19	34.72	30.25	25.77	21.30	16.83	12.36
1780	1800	57.82	53.35	48.88	44.41	39.94	35.47	31.00	26.52	22.05	17.58	13.11
1800	1820	58.57	54.10	49.63	45.16	40.69	36.22	31.75	27.27	22.80	18.33	13.86
1820	1840	59.32	54.85	50.38	45.91	41.44	36.97	32.50	28.02	23.55	19.08	14.61
1840	1860	60.07	55.60	51.13	46.66	42.19	37.72	33.25	28.77	24.30	19.83	15.36
1860	1880	60.82	56.35	51.88	47.41	42.94	38.47	34.00	29.52	25.05	20.58	16.11
1880	1900	61.57	57.10	52.63	48.16	43.69	39.22	34.75	30.27	25.80	21.33	16.86
1900	1920	62.32	57.85	53.38	48.91	44.44	39.97	35.50	31.02	26.55	22.08	17.61
1920	1940	63.07	58.60	54.13	49.66	45.19	40.72	36.25	31.77	27.30	22.83	18.36
1940	1960	63.82	59.35	54.88	50.41	45.94	41.47	37.00	32.52	28.05	23.58	19.11
1960	1980	64.57	60.10	55.63	51.16	46.69	42.22	37.75	33.27	28.80	24.33	19.86
1980	2000	65.32	60.85	56.38	51.91	47.44	42.97	38.50	34.02	29.55	25.08	20.61
2000	2020	66.07	61.60	57.13	52.66	48.19	43.72	39.25	34.77	30.30	25.83	21.36
2020	2040	66.82	62.35	57.88	53.41	48.94	44.47	40.00	35.52	31.05	26.58	22.11
2040	2060	67.57	63.10	58.63	54.16	49.69	45.22	40.75	36.27	31.80	27.33	22.86
2060	2080	68.66	63.85	59.38	54.91	50.44	45.97	41.50	37.02	32.55	28.08	23.61
2080	2100	70.06	64.60	60.13	55.66	51.19	46.72	42.25	37.77	33.30	28.83	24.36
2100	2120	71.46	65.35	60.88	56.41	51.94	47.47	43.00	38.52	34.05	29.58	25.11
2120	2140	72.86	66.10	61.63	57.16	52.69	48.22	43.75	39.27	34.80	30.33	25.86
2140	2160	74.26	66.85	62.38	57.91	53.44	48.97	44.50	40.02	35.55	31.08	26.61
2160	2180	75.66	67.60	63.13	58.66	54.19	49.72	45.25	40.77	36.30	31.83	27.36
2180	2200	77.06	68.71	63.88	59.41	54.94	50.47	46.00	41.52	37.05	32.58	28.11
2200	2220	78.46	70.11	64.63	60.16	55.69	51.22	46.75	42.27	37.80	33.33	28.86
2220	2240	79.86	71.51	65.38	60.91	56.44	51.97	47.50	43.02	38.55	34.08	29.61
2240	2260	81.26	72.91	66.13	61.66	57.19	52.72	48.25	43.77	39.30	34.83	30.36
2260	2280	82.66	74.31	66.88	62.41	57.94	53.47	49.00	44.52	40.05	35.58	31.11
2280	2300	84.06	75.71	67.63	63.16	58.69	54.22	49.75	45.27	40.80	36.33	31.86
2300	2320	85.46	77.11	68.77	63.91	59.44	54.97	50.50	46.02	41.55	37.08	32.61
2320	2340	86.86	78.51	70.17	64.66	60.19	55.72	51.25	46.77	42.30	37.83	33.36
2340	2360	88.26	79.91	71.57	65.41	60.94	56.47	52.00	47.52	43.05	38.58	34.11
2360	2380	89.66	81.31	72.97	66.16	61.69	57.22	52.75	48.27	43.80	39.33	34.86
2380	2400	91.06	82.71	74.37	66.91	62.44	57.97	53.50	49.02	44.55	40.08	35.61
2400	2420	92.46	84.11	75.77	67.66	63.19	58.72	54.25	49.77	45.30	40.83	36.36
2420	2440	93.86	85.51	77.17	68.82	63.94	59.47	55.00	50.52	46.05	41.58	37.11
2440	2460	95.26	86.91	78.57	70.22	64.69	60.22	55.75	51.27	46.80	42.33	37.86
2460	2480	96.66	88.31	79.97	71.62	65.44	60.97	56.50	52.02	47.55	43.08	38.61
2480	2500	98.06	89.71	81.37	73.02	66.19	61.72	57.25	52.77	48.30	43.83	39.36
2500	2520	99.46	91.11	82.77	74.42	66.94	62.47	58.00	53.52	49.05	44.58	40.11
2520	2540	100.86	92.51	84.17	75.82	67.69	63.22	58.75	54.27	49.80	45.33	40.86
2540	2560	102.26	93.91	85.57	77.22	68.88	63.97	59.50	55.02	50.55	46.08	41.61
2560	2580	103.66	95.31	86.97	78.62	70.28	64.72	60.25	55.77	51.30	46.83	42.36
2580	2600	105.06	96.71	88.37	80.02	71.68	65.47	61.00	56.52	52.05	47.58	43.11
2600	2620	106.46	98.11	89.77	81.42	73.08	66.22	61.75	57.27	52.80	48.33	43.86
2620	2640	107.86	99.51	91.17	82.82	74.48	66.97	62.50	58.02	53.55	49.08	44.61
2640	2660	109.26	100.91	92.57	84.22	75.88	67.72	63.25	58.77	54.30	49.83	45.36
2660	2680	110.66	102.31	93.97	85.62	77.28	68.93	64.00	59.52	55.05	50.58	46.11

2680 and over

Use Table 2(b) for a **MARRIED person**

**SINGLE** persons - **SEMITMONTHLY** Payroll Period  
 ( FOR WAGES PAID ON OR AFTER JANUARY 1, 2004 )

If the wages are-		And the number of withholding allowances claimed is-										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is-												
0	115	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
115	120	0.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
120	125	0.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
125	130	0.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
130	135	0.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
135	140	1.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
140	145	1.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
145	150	1.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
150	155	1.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
155	160	1.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
160	165	1.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
165	170	2.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
170	175	2.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
175	180	2.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
180	185	2.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
185	190	2.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
190	195	3.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
195	200	3.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200	205	3.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
205	210	3.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210	215	3.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
215	220	4.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	225	4.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
225	230	4.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
230	235	4.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
235	240	4.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
240	245	4.95	0.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
245	250	5.14	0.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
250	260	5.42	0.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
260	270	5.80	0.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
270	280	6.17	1.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
280	290	6.55	1.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
290	300	6.92	2.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300	310	7.30	2.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
310	320	7.67	2.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
320	330	8.05	3.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
330	340	8.42	3.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
340	350	8.80	3.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
350	360	9.17	4.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
360	370	9.55	4.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
370	380	9.92	5.08	0.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
380	390	10.30	5.45	0.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
390	400	10.67	5.83	0.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400	410	11.05	6.20	1.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	420	11.42	6.58	1.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
420	430	11.80	6.95	2.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
430	440	12.17	7.33	2.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
440	450	12.55	7.70	2.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
450	460	12.92	8.08	3.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
460	470	13.30	8.45	3.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
470	480	13.67	8.83	3.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
480	490	14.05	9.20	4.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
490	500	14.42	9.58	4.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
500	520	14.98	10.14	5.30	0.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00
520	540	15.73	10.89	6.05	1.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
540	560	16.48	11.64	6.80	1.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00
560	580	17.23	12.39	7.55	2.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00
580	600	17.98	13.14	8.30	3.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00
600	620	18.73	13.89	9.05	4.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
620	640	19.48	14.64	9.80	4.95	0.11	0.00	0.00	0.00	0.00	0.00	0.00
640	660	20.23	15.39	10.55	5.70	0.86	0.00	0.00	0.00	0.00	0.00	0.00
660	680	20.98	16.14	11.30	6.45	1.61	0.00	0.00	0.00	0.00	0.00	0.00
680	700	21.73	16.89	12.05	7.20	2.36	0.00	0.00	0.00	0.00	0.00	0.00
700	720	22.48	17.64	12.80	7.95	3.11	0.00	0.00	0.00	0.00	0.00	0.00
720	740	23.23	18.39	13.55	8.70	3.86	0.00	0.00	0.00	0.00	0.00	0.00
740	760	23.98	19.14	14.30	9.45	4.61	0.00	0.00	0.00	0.00	0.00	0.00
760	780	24.73	19.89	15.05	10.20	5.36	0.52	0.00	0.00	0.00	0.00	0.00
780	800	25.48	20.64	15.80	10.95	6.11	1.27	0.00	0.00	0.00	0.00	0.00
800	820	26.23	21.39	16.55	11.70	6.86	2.02	0.00	0.00	0.00	0.00	0.00
820	840	26.98	22.14	17.30	12.45	7.61	2.77	0.00	0.00	0.00	0.00	0.00

**SINGLE persons - SEMIMONTHLY Payroll Period**  
 ( FOR WAGES PAID ON OR AFTER JANUARY 1, 2004 )

If the wages are-		And the number of withholding allowances claimed is-										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is-												
840	860	27.73	22.89	18.05	13.20	8.36	3.52	0.00	0.00	0.00	0.00	0.00
860	880	28.48	23.64	18.80	13.95	9.11	4.27	0.00	0.00	0.00	0.00	0.00
880	900	29.23	24.39	19.55	14.70	9.86	5.02	0.17	0.00	0.00	0.00	0.00
900	920	29.98	25.14	20.30	15.45	10.61	5.77	0.92	0.00	0.00	0.00	0.00
920	940	30.73	25.89	21.05	16.20	11.36	6.52	1.67	0.00	0.00	0.00	0.00
940	960	31.48	26.64	21.80	16.95	12.11	7.27	2.42	0.00	0.00	0.00	0.00
960	980	32.23	27.39	22.55	17.70	12.86	8.02	3.17	0.00	0.00	0.00	0.00
980	1000	32.98	28.14	23.30	18.45	13.61	8.77	3.92	0.00	0.00	0.00	0.00
1000	1020	33.73	28.89	24.05	19.20	14.36	9.52	4.67	0.00	0.00	0.00	0.00
1020	1040	34.48	29.64	24.80	19.95	15.11	10.27	5.42	0.58	0.00	0.00	0.00
1040	1060	35.23	30.39	25.55	20.70	15.86	11.02	6.17	1.33	0.00	0.00	0.00
1060	1080	35.98	31.14	26.30	21.45	16.61	11.77	6.92	2.08	0.00	0.00	0.00
1080	1100	36.73	31.89	27.05	22.20	17.36	12.52	7.67	2.83	0.00	0.00	0.00
1100	1120	37.48	32.64	27.80	22.95	18.11	13.27	8.42	3.58	0.00	0.00	0.00
1120	1140	38.23	33.39	28.55	23.70	18.86	14.02	9.17	4.33	0.00	0.00	0.00
1140	1160	38.98	34.14	29.30	24.45	19.61	14.77	9.92	5.08	0.23	0.00	0.00
1160	1180	39.73	34.89	30.05	25.20	20.36	15.52	10.67	5.83	0.98	0.00	0.00
1180	1200	40.48	35.64	30.80	25.95	21.11	16.27	11.42	6.58	1.73	0.00	0.00
1200	1220	41.23	36.39	31.55	26.70	21.86	17.02	12.17	7.33	2.48	0.00	0.00
1220	1240	41.98	37.14	32.30	27.45	22.61	17.77	12.92	8.08	3.23	0.00	0.00
1240	1260	42.73	37.89	33.05	28.20	23.36	18.52	13.67	8.83	3.98	0.00	0.00
1260	1280	43.48	38.64	33.80	28.95	24.11	19.27	14.42	9.58	4.73	0.00	0.00
1280	1300	44.45	39.39	34.55	29.70	24.86	20.02	15.17	10.33	5.48	0.64	0.00
1300	1320	45.85	40.14	35.30	30.45	25.61	20.77	15.92	11.08	6.23	1.39	0.00
1320	1340	47.25	40.89	36.05	31.20	26.36	21.52	16.67	11.83	6.98	2.14	0.00
1340	1360	48.65	41.64	36.80	31.95	27.11	22.27	17.42	12.58	7.73	2.89	0.00
1360	1380	50.05	42.39	37.55	32.70	27.86	23.02	18.17	13.33	8.48	3.64	0.00
1380	1400	51.45	43.14	38.30	33.45	28.61	23.77	18.92	14.08	9.23	4.39	0.00
1400	1420	52.85	43.89	39.05	34.20	29.36	24.52	19.67	14.83	9.98	5.14	0.30
1420	1440	54.25	45.21	39.80	34.95	30.11	25.27	20.42	15.58	10.73	5.89	1.05
1440	1460	55.65	46.61	40.55	35.70	30.86	26.02	21.17	16.33	11.48	6.64	1.80
1460	1480	57.05	48.01	41.30	36.45	31.61	26.77	21.92	17.08	12.23	7.39	2.55
1480	1500	58.45	49.41	42.05	37.20	32.36	27.52	22.67	17.83	12.98	8.14	3.30
1500	1520	59.85	50.81	42.80	37.95	33.11	28.27	23.42	18.58	13.73	8.89	4.05
1520	1540	61.25	52.21	43.55	38.70	33.86	29.02	24.17	19.33	14.48	9.64	4.80
1540	1560	62.65	53.61	44.57	39.45	34.61	29.77	24.92	20.08	15.23	10.39	5.55
1560	1580	64.05	55.01	45.97	40.20	35.36	30.52	25.67	20.83	15.98	11.14	6.30
1580	1600	65.45	56.41	47.37	40.95	36.11	31.27	26.42	21.58	16.73	11.89	7.05
1600	1620	66.85	57.81	48.77	41.70	36.86	32.02	27.17	22.33	17.48	12.64	7.80
1620	1640	68.25	59.21	50.17	42.45	37.61	32.77	27.92	23.08	18.23	13.39	8.55
1640	1660	69.65	60.61	51.57	43.20	38.36	33.52	28.67	23.83	18.98	14.14	9.30
1660	1680	71.05	62.01	52.97	43.95	39.11	34.27	29.42	24.58	19.73	14.89	10.05
1680	1700	72.45	63.41	54.37	45.33	39.86	35.02	30.17	25.33	20.48	15.64	10.80
1700	1720	73.85	64.81	55.77	46.73	40.61	35.77	30.92	26.08	21.23	16.39	11.55
1720	1740	75.25	66.21	57.17	48.13	41.36	36.52	31.67	26.83	21.98	17.14	12.30
1740	1760	76.65	67.61	58.57	49.53	42.11	37.27	32.42	27.58	22.73	17.89	13.05
1760	1780	78.05	69.01	59.97	50.93	42.86	38.02	33.17	28.33	23.48	18.64	13.80
1780	1800	79.45	70.41	61.37	52.33	43.61	38.77	33.92	29.08	24.23	19.39	14.55
1800	1820	80.85	71.81	62.77	53.73	44.68	39.52	34.67	29.83	24.98	20.14	15.30
1820	1840	82.25	73.21	64.17	55.13	46.08	40.27	35.42	30.58	25.73	20.89	16.05
1840	1860	83.65	74.61	65.57	56.53	47.48	41.02	36.17	31.33	26.48	21.64	16.80
1860	1880	85.05	76.01	66.97	57.93	48.88	41.77	36.92	32.08	27.23	22.39	17.55
1880	1900	86.45	77.41	68.37	59.33	50.28	42.52	37.67	32.83	27.98	23.14	18.30
1900	1920	87.85	78.81	69.77	60.73	51.68	43.27	38.42	33.58	28.73	23.89	19.05
1920	1940	89.25	80.21	71.17	62.13	53.08	44.04	39.17	34.33	29.48	24.64	19.80
1940	1960	90.65	81.61	72.57	63.53	54.48	45.44	39.92	35.08	30.23	25.39	20.55
1960	1980	92.05	83.01	73.97	64.93	55.88	46.84	40.67	35.83	30.98	26.14	21.30
1980	2000	93.45	84.41	75.37	66.33	57.28	48.24	41.42	36.58	31.73	26.89	22.05
2000	2020	94.85	85.81	76.77	67.73	58.68	49.64	42.17	37.33	32.48	27.64	22.80
2020	2040	96.25	87.21	78.17	69.13	60.08	51.04	42.92	38.08	33.23	28.39	23.55
2040	2060	97.65	88.61	79.57	70.53	61.48	52.44	43.67	38.83	33.98	29.14	24.30
2060	2080	99.05	90.01	80.97	71.93	62.88	53.84	44.80	39.58	34.73	29.89	25.05
2080	2100	100.45	91.41	82.37	73.33	64.28	55.24	46.20	40.33	35.48	30.64	25.80
2100	2120	101.85	92.81	83.77	74.73	65.68	56.64	47.60	41.08	36.23	31.39	26.55
2120	2140	103.25	94.21	85.17	76.13	67.08	58.04	49.00	41.83	36.98	32.14	27.30

2140 and over

Use Table 3(a) for a **SINGLE person**

**MARRIED persons - SEMIMONTHLY Payroll Period**  
 ( FOR WAGES PAID ON OR AFTER JANUARY 1, 2004 )

If the wages are-

At least	But less than	And the number of withholding allowances claimed is-										
		0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is-												
0	270	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
270	280	0.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
280	290	0.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
290	300	0.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300	310	1.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
310	320	1.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
320	330	2.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
330	340	2.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
340	350	2.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
350	360	3.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
360	370	3.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
370	380	3.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
380	390	4.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
390	400	4.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400	410	5.11	0.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	420	5.48	0.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
420	430	5.86	1.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
430	440	6.23	1.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
440	450	6.61	1.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
450	460	6.98	2.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
460	470	7.36	2.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
470	480	7.73	2.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
480	490	8.11	3.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
490	500	8.48	3.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
500	520	9.05	4.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
520	540	9.80	4.95	0.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
540	560	10.55	5.70	0.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
560	580	11.30	6.45	1.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
580	600	12.05	7.20	2.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
600	620	12.80	7.95	3.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
620	640	13.55	8.70	3.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
640	660	14.30	9.45	4.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
660	680	15.05	10.20	5.36	0.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00
680	700	15.80	10.95	6.11	1.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00
700	720	16.55	11.70	6.86	2.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00
720	740	17.30	12.45	7.61	2.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00
740	760	18.05	13.20	8.36	3.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00
760	780	18.80	13.95	9.11	4.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00
780	800	19.55	14.70	9.86	5.02	0.17	0.00	0.00	0.00	0.00	0.00	0.00
800	820	20.30	15.45	10.61	5.77	0.92	0.00	0.00	0.00	0.00	0.00	0.00
820	840	21.05	16.20	11.36	6.52	1.67	0.00	0.00	0.00	0.00	0.00	0.00
840	860	21.80	16.95	12.11	7.27	2.42	0.00	0.00	0.00	0.00	0.00	0.00
860	880	22.55	17.70	12.86	8.02	3.17	0.00	0.00	0.00	0.00	0.00	0.00
880	900	23.30	18.45	13.61	8.77	3.92	0.00	0.00	0.00	0.00	0.00	0.00
900	920	24.05	19.20	14.36	9.52	4.67	0.00	0.00	0.00	0.00	0.00	0.00
920	940	24.80	19.95	15.11	10.27	5.42	0.58	0.00	0.00	0.00	0.00	0.00
940	960	25.55	20.70	15.86	11.02	6.17	1.33	0.00	0.00	0.00	0.00	0.00
960	980	26.30	21.45	16.61	11.77	6.92	2.08	0.00	0.00	0.00	0.00	0.00
980	1000	27.05	22.20	17.36	12.52	7.67	2.83	0.00	0.00	0.00	0.00	0.00
1000	1020	27.80	22.95	18.11	13.27	8.42	3.58	0.00	0.00	0.00	0.00	0.00
1020	1040	28.55	23.70	18.86	14.02	9.17	4.33	0.00	0.00	0.00	0.00	0.00
1040	1060	29.30	24.45	19.61	14.77	9.92	5.08	0.23	0.00	0.00	0.00	0.00
1060	1080	30.05	25.20	20.36	15.52	10.67	5.83	0.98	0.00	0.00	0.00	0.00
1080	1100	30.80	25.95	21.11	16.27	11.42	6.58	1.73	0.00	0.00	0.00	0.00
1100	1120	31.55	26.70	21.86	17.02	12.17	7.33	2.48	0.00	0.00	0.00	0.00
1120	1140	32.30	27.45	22.61	17.77	12.92	8.08	3.23	0.00	0.00	0.00	0.00
1140	1160	33.05	28.20	23.36	18.52	13.67	8.83	3.98	0.00	0.00	0.00	0.00
1160	1180	33.80	28.95	24.11	19.27	14.42	9.58	4.73	0.00	0.00	0.00	0.00
1180	1200	34.55	29.70	24.86	20.02	15.17	10.33	5.48	0.64	0.00	0.00	0.00
1200	1220	35.30	30.45	25.61	20.77	15.92	11.08	6.23	1.39	0.00	0.00	0.00
1220	1240	36.05	31.20	26.36	21.52	16.67	11.83	6.98	2.14	0.00	0.00	0.00
1240	1260	36.80	31.95	27.11	22.27	17.42	12.58	7.73	2.89	0.00	0.00	0.00
1260	1280	37.55	32.70	27.86	23.02	18.17	13.33	8.48	3.64	0.00	0.00	0.00
1280	1300	38.30	33.45	28.61	23.77	18.92	14.08	9.23	4.39	0.00	0.00	0.00
1300	1320	39.05	34.20	29.36	24.52	19.67	14.83	9.98	5.14	0.30	0.00	0.00
1320	1340	39.80	34.95	30.11	25.27	20.42	15.58	10.73	5.89	1.05	0.00	0.00
1340	1360	40.55	35.70	30.86	26.02	21.17	16.33	11.48	6.64	1.80	0.00	0.00
1360	1380	41.30	36.45	31.61	26.77	21.92	17.08	12.23	7.39	2.55	0.00	0.00
1380	1400	42.05	37.20	32.36	27.52	22.67	17.83	12.98	8.14	3.30	0.00	0.00
1400	1420	42.80	37.95	33.11	28.27	23.42	18.58	13.73	8.89	4.05	0.00	0.00

**MARRIED** persons - **SEIMONTHLYLY** Payroll Period  
 ( FOR WAGES PAID ON OR AFTER JANUARY 1, 2004 )

If the wages are-		And the number of withholding allowances claimed is-										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is-												
1420	1440	43.55	38.70	33.86	29.02	24.17	19.33	14.48	9.64	4.80	0.00	0.00
1440	1460	44.30	39.45	34.61	29.77	24.92	20.08	15.23	10.39	5.55	0.70	0.00
1460	1480	45.05	40.20	35.36	30.52	25.67	20.83	15.98	11.14	6.30	1.45	0.00
1480	1500	45.80	40.95	36.11	31.27	26.42	21.58	16.73	11.89	7.05	2.20	0.00
1500	1520	46.55	41.70	36.86	32.02	27.17	22.33	17.48	12.64	7.80	2.95	0.00
1520	1540	47.30	42.45	37.61	32.77	27.92	23.08	18.23	13.39	8.55	3.70	0.00
1540	1560	48.05	43.20	38.36	33.52	28.67	23.83	18.98	14.14	9.30	4.45	0.00
1560	1580	48.80	43.95	39.11	34.27	29.42	24.58	19.73	14.89	10.05	5.20	0.36
1580	1600	49.55	44.70	39.86	35.02	30.17	25.33	20.48	15.64	10.80	5.95	1.11
1600	1620	50.30	45.45	40.61	35.77	30.92	26.08	21.23	16.39	11.55	6.70	1.86
1620	1640	51.05	46.20	41.36	36.52	31.67	26.83	21.98	17.14	12.30	7.45	2.61
1640	1660	51.80	46.95	42.11	37.27	32.42	27.58	22.73	17.89	13.05	8.20	3.36
1660	1680	52.55	47.70	42.86	38.02	33.17	28.33	23.48	18.64	13.80	8.95	4.11
1680	1700	53.30	48.45	43.61	38.77	33.92	29.08	24.23	19.39	14.55	9.70	4.86
1700	1720	54.05	49.20	44.36	39.52	34.67	29.83	24.98	20.14	15.30	10.45	5.61
1720	1740	54.80	49.95	45.11	40.27	35.42	30.58	25.73	20.89	16.05	11.20	6.36
1740	1760	55.55	50.70	45.86	41.02	36.17	31.33	26.48	21.64	16.80	11.95	7.11
1760	1780	56.30	51.45	46.61	41.77	36.92	32.08	27.23	22.39	17.55	12.70	7.86
1780	1800	57.05	52.20	47.36	42.52	37.67	32.83	27.98	23.14	18.30	13.45	8.61
1800	1820	57.80	52.95	48.11	43.27	38.42	33.58	28.73	23.89	19.05	14.20	9.36
1820	1840	58.55	53.70	48.86	44.02	39.17	34.33	29.48	24.64	19.80	14.95	10.11
1840	1860	59.30	54.45	49.61	44.77	39.92	35.08	30.23	25.39	20.55	15.70	10.86
1860	1880	60.05	55.20	50.36	45.52	40.67	35.83	30.98	26.14	21.30	16.45	11.61
1880	1900	60.80	55.95	51.11	46.27	41.42	36.58	31.73	26.89	22.05	17.20	12.36
1900	1920	61.55	56.70	51.86	47.02	42.17	37.33	32.48	27.64	22.80	17.95	13.11
1920	1940	62.30	57.45	52.61	47.77	42.92	38.08	33.23	28.39	23.55	18.70	13.86
1940	1960	63.05	58.20	53.36	48.52	43.67	38.83	33.98	29.14	24.30	19.45	14.61
1960	1980	63.80	58.95	54.11	49.27	44.42	39.58	34.73	29.89	25.05	20.20	15.36
1980	2000	64.55	59.70	54.86	50.02	45.17	40.33	35.48	30.64	25.80	20.95	16.11
2000	2020	65.30	60.45	55.61	50.77	45.92	41.08	36.23	31.39	26.55	21.70	16.86
2020	2040	66.05	61.20	56.36	51.52	46.67	41.83	36.98	32.14	27.30	22.45	17.61
2040	2060	66.80	61.95	57.11	52.27	47.42	42.58	37.73	32.89	28.05	23.20	18.36
2060	2080	67.55	62.70	57.86	53.02	48.17	43.33	38.48	33.64	28.80	23.95	19.11
2080	2100	68.30	63.45	58.61	53.77	48.92	44.08	39.23	34.39	29.55	24.70	19.86
2100	2120	69.05	64.20	59.36	54.52	49.67	44.83	39.98	35.14	30.30	25.45	20.61
2120	2140	69.80	64.95	60.11	55.27	50.42	45.58	40.73	35.89	31.05	26.20	21.36
2140	2160	70.55	65.70	60.86	56.02	51.17	46.33	41.48	36.64	31.80	26.95	22.11
2160	2180	71.30	66.45	61.61	56.77	51.92	47.08	42.23	37.39	32.55	27.70	22.86
2180	2200	72.05	67.20	62.36	57.52	52.67	47.83	42.98	38.14	33.30	28.45	23.61
2200	2220	72.80	67.95	63.11	58.27	53.42	48.58	43.73	38.89	34.05	29.20	24.36
2220	2240	73.55	68.70	63.86	59.02	54.17	49.33	44.48	39.64	34.80	29.95	25.11
2240	2260	74.91	69.45	64.61	59.77	54.92	50.08	45.23	40.39	35.55	30.70	25.86
2260	2280	76.31	70.20	65.36	60.52	55.67	50.83	45.98	41.14	36.30	31.45	26.61
2280	2300	77.71	70.95	66.11	61.27	56.42	51.58	46.73	41.89	37.05	32.20	27.36
2300	2320	79.11	71.70	66.86	62.02	57.17	52.33	47.48	42.64	37.80	32.95	28.11
2320	2340	80.51	72.45	67.61	62.77	57.92	53.08	48.23	43.39	38.55	33.70	28.86
2340	2360	81.91	73.20	68.36	63.52	58.67	53.83	48.98	44.14	39.30	34.45	29.61
2360	2380	83.31	74.26	69.11	64.27	59.42	54.58	49.73	44.89	40.05	35.20	30.36
2380	2400	84.71	75.66	69.86	65.02	60.17	55.33	50.48	45.64	40.80	35.95	31.11
2400	2420	86.11	77.06	70.61	65.77	60.92	56.08	51.23	46.39	41.55	36.70	31.86
2420	2440	87.51	78.46	71.36	66.52	61.67	56.83	51.98	47.14	42.30	37.45	32.61
2440	2460	88.91	79.86	72.11	67.27	62.42	57.58	52.73	47.89	43.05	38.20	33.36
2460	2480	90.31	81.26	72.86	68.02	63.17	58.33	53.48	48.64	43.80	38.95	34.11
2480	2500	91.71	82.66	73.62	68.77	63.92	59.08	54.23	49.39	44.55	39.70	34.86
2500	2520	93.11	84.06	75.02	69.52	64.67	59.83	54.98	50.14	45.30	40.45	35.61
2520	2540	94.51	85.46	76.42	70.27	65.42	60.58	55.73	50.89	46.05	41.20	36.36
2540	2560	95.91	86.86	77.82	71.02	66.17	61.33	56.48	51.64	46.80	41.95	37.11
2560	2580	97.31	88.26	79.22	71.77	66.92	62.08	57.23	52.39	47.55	42.70	37.86
2580	2600	98.71	89.66	80.62	72.52	67.67	62.83	57.98	53.14	48.30	43.45	38.61
2600	2620	100.11	91.06	82.02	73.27	68.42	63.58	58.73	53.89	49.05	44.20	39.36
2620	2640	101.51	92.46	83.42	74.38	69.17	64.33	59.48	54.64	49.80	44.95	40.11
2640	2660	102.91	93.86	84.82	75.78	69.92	65.08	60.23	55.39	50.55	45.70	40.86
2660	2680	104.31	95.26	86.22	77.18	70.67	65.83	60.98	56.14	51.30	46.45	41.61
2680	2700	105.71	96.66	87.62	78.58	71.42	66.58	61.73	56.89	52.05	47.20	42.36
2700	2720	107.11	98.06	89.02	79.98	72.17	67.33	62.48	57.64	52.80	47.95	43.11

2720 and over

Use Table 3(b) for a **MARRIED** person

**SINGLE persons -MONTHLY Payroll Period**

( FOR WAGES PAID ON OR AFTER JANUARY 1, 2004 )

If the wages are-		And the number of withholding allowances claimed is-										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is-												
0	220	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	230	0.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
230	240	0.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
240	250	0.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
250	260	1.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
260	270	1.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
270	280	2.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
280	290	2.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
290	300	2.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300	320	3.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
320	340	4.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
340	360	4.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
360	380	5.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
380	400	6.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400	420	7.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
420	440	7.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
440	460	8.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
460	480	9.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
480	500	10.09	0.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
500	520	10.84	1.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
520	540	11.59	1.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
540	560	12.34	2.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
560	580	13.09	3.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
580	600	13.84	4.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
600	640	14.97	5.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
640	680	16.47	6.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
680	720	17.97	8.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
720	760	19.47	9.78	0.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
760	800	20.97	11.28	1.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
800	840	22.47	12.78	3.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
840	880	23.97	14.28	4.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
880	920	25.47	15.78	6.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
920	960	26.97	17.28	7.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
960	1000	28.47	18.78	9.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1000	1040	29.97	20.28	10.59	0.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1040	1080	31.47	21.78	12.09	2.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1080	1120	32.97	23.28	13.59	3.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1120	1160	34.47	24.78	15.09	5.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1160	1200	35.97	26.28	16.59	6.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1200	1240	37.47	27.78	18.09	8.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1240	1280	38.97	29.28	19.59	9.91	0.22	0.00	0.00	0.00	0.00	0.00	0.00
1280	1320	40.47	30.78	21.09	11.41	1.72	0.00	0.00	0.00	0.00	0.00	0.00
1320	1360	41.97	32.28	22.59	12.91	3.22	0.00	0.00	0.00	0.00	0.00	0.00
1360	1400	43.47	33.78	24.09	14.41	4.72	0.00	0.00	0.00	0.00	0.00	0.00
1400	1440	44.97	35.28	25.59	15.91	6.22	0.00	0.00	0.00	0.00	0.00	0.00
1440	1480	46.47	36.78	27.09	17.41	7.72	0.00	0.00	0.00	0.00	0.00	0.00
1480	1520	47.97	38.28	28.59	18.91	9.22	0.00	0.00	0.00	0.00	0.00	0.00
1520	1560	49.47	39.78	30.09	20.41	10.72	1.03	0.00	0.00	0.00	0.00	0.00
1560	1600	50.97	41.28	31.59	21.91	12.22	2.53	0.00	0.00	0.00	0.00	0.00
1600	1640	52.47	42.78	33.09	23.41	13.72	4.03	0.00	0.00	0.00	0.00	0.00
1640	1680	53.97	44.28	34.59	24.91	15.22	5.53	0.00	0.00	0.00	0.00	0.00
1680	1720	55.47	45.78	36.09	26.41	16.72	7.03	0.00	0.00	0.00	0.00	0.00
1720	1760	56.97	47.28	37.59	27.91	18.22	8.53	0.00	0.00	0.00	0.00	0.00
1760	1800	58.47	48.78	39.09	29.41	19.72	10.03	0.34	0.00	0.00	0.00	0.00
1800	1840	59.97	50.28	40.59	30.91	21.22	11.53	1.84	0.00	0.00	0.00	0.00
1840	1880	61.47	51.78	42.09	32.41	22.72	13.03	3.34	0.00	0.00	0.00	0.00
1880	1920	62.97	53.28	43.59	33.91	24.22	14.53	4.84	0.00	0.00	0.00	0.00
1920	1960	64.47	54.78	45.09	35.41	25.72	16.03	6.34	0.00	0.00	0.00	0.00
1960	2000	65.97	56.28	46.59	36.91	27.22	17.53	7.84	0.00	0.00	0.00	0.00
2000	2040	67.47	57.78	48.09	38.41	28.72	19.03	9.34	0.00	0.00	0.00	0.00
2040	2080	68.97	59.28	49.59	39.91	30.22	20.53	10.84	1.16	0.00	0.00	0.00
2080	2120	70.47	60.78	51.09	41.41	31.72	22.03	12.34	2.66	0.00	0.00	0.00
2120	2160	71.97	62.28	52.59	42.91	33.22	23.53	13.84	4.16	0.00	0.00	0.00
2160	2200	73.47	63.78	54.09	44.41	34.72	25.03	15.34	5.66	0.00	0.00	0.00
2200	2240	74.97	65.28	55.59	45.91	36.22	26.53	16.84	7.16	0.00	0.00	0.00
2240	2280	76.47	66.78	57.09	47.41	37.72	28.03	18.34	8.66	0.00	0.00	0.00
2280	2320	77.97	68.28	58.59	48.91	39.22	29.53	19.84	10.16	0.47	0.00	0.00
2320	2360	79.47	69.78	60.09	50.41	40.72	31.03	21.34	11.66	1.97	0.00	0.00
2360	2400	80.97	71.28	61.59	51.91	42.22	32.53	22.84	13.16	3.47	0.00	0.00
2400	2440	82.47	72.78	63.09	53.41	43.72	34.03	24.34	14.66	4.97	0.00	0.00

**SINGLE** persons -**MONTHLY** Payroll Period

( FOR WAGES PAID ON OR AFTER JANUARY 1, 2004 )

And the number of withholding allowances claimed is-

If the wages are-		0	1	2	3	4	5	6	7	8	9	10
At least	But less than	The amount of income tax to be withheld is-										
2440	2480	83.97	74.28	64.59	54.91	45.22	35.53	25.84	16.16	6.47	0.00	0.00
2480	2520	85.47	75.78	66.09	56.41	46.72	37.03	27.34	17.66	7.97	0.00	0.00
2520	2560	86.97	77.28	67.59	57.91	48.22	38.53	28.84	19.16	9.47	0.00	0.00
2560	2600	88.90	78.78	69.09	59.41	49.72	40.03	30.34	20.66	10.97	1.28	0.00
2600	2640	91.70	80.28	70.59	60.91	51.22	41.53	31.84	22.16	12.47	2.78	0.00
2640	2680	94.50	81.78	72.09	62.41	52.72	43.03	33.34	23.66	13.97	4.28	0.00
2680	2720	97.30	83.28	73.59	63.91	54.22	44.53	34.84	25.16	15.47	5.78	0.00
2720	2760	100.10	84.78	75.09	65.41	55.72	46.03	36.34	26.66	16.97	7.28	0.00
2760	2800	102.90	86.28	76.59	66.91	57.22	47.53	37.84	28.16	18.47	8.78	0.00
2800	2840	105.70	87.78	78.09	68.41	58.72	49.03	39.34	29.66	19.97	10.28	0.59
2840	2880	108.50	90.42	79.59	69.91	60.22	50.53	40.84	31.16	21.47	11.78	2.09
2880	2920	111.30	93.22	81.09	71.41	61.72	52.03	42.34	32.66	22.97	13.28	3.59
2920	2960	114.10	96.02	82.59	72.91	63.22	53.53	43.84	34.16	24.47	14.78	5.09
2960	3000	116.90	98.82	84.09	74.41	64.72	55.03	45.34	35.66	25.97	16.28	6.59
3000	3040	119.70	101.62	85.59	75.91	66.22	56.53	46.84	37.16	27.47	17.78	8.09
3040	3080	122.50	104.42	87.09	77.41	67.72	58.03	48.34	38.66	28.97	19.28	9.59
3080	3120	125.30	107.22	89.14	78.91	69.22	59.53	49.84	40.16	30.47	20.78	11.09
3120	3160	128.10	110.02	91.94	80.41	70.72	61.03	51.34	41.66	31.97	22.28	12.59
3160	3200	130.90	112.82	94.74	81.91	72.22	62.53	52.84	43.16	33.47	23.78	14.09
3200	3240	133.70	115.62	97.54	83.41	73.72	64.03	54.34	44.66	34.97	25.28	15.59
3240	3280	136.50	118.42	100.34	84.91	75.22	65.53	55.84	46.16	36.47	26.78	17.09
3280	3320	139.30	121.22	103.14	86.41	76.72	67.03	57.34	47.66	37.97	28.28	18.59
3320	3360	142.10	124.02	105.94	87.91	78.22	68.53	58.84	49.16	39.47	29.78	20.09
3360	3400	144.90	126.82	108.74	90.65	79.72	70.03	60.34	50.66	40.97	31.28	21.59
3400	3440	147.70	129.62	111.54	93.45	81.22	71.53	61.84	52.16	42.47	32.78	23.09
3440	3480	150.50	132.42	114.34	96.25	82.72	73.03	63.34	53.66	43.97	34.28	24.59
3480	3520	153.30	135.22	117.14	99.05	84.22	74.53	64.84	55.16	45.47	35.78	26.09
3520	3560	156.10	138.02	119.94	101.85	85.72	76.03	66.34	56.66	46.97	37.28	27.59
3560	3600	158.90	140.82	122.74	104.65	87.22	77.53	67.84	58.16	48.47	38.78	29.09
3600	3640	161.70	143.62	125.54	107.45	89.37	79.03	69.34	59.66	49.97	40.28	30.59
3640	3680	164.50	146.42	128.34	110.25	92.17	80.53	70.84	61.16	51.47	41.78	32.09
3680	3720	167.30	149.22	131.14	113.05	94.97	82.03	72.34	62.66	52.97	43.28	33.59
3720	3760	170.10	152.02	133.94	115.85	97.77	83.53	73.84	64.16	54.47	44.78	35.09
3760	3800	172.90	154.82	136.74	118.65	100.57	85.03	75.34	65.66	55.97	46.28	36.59
3800	3840	175.70	157.62	139.54	121.45	103.37	86.53	76.84	67.16	57.47	47.78	38.09
3840	3880	178.50	160.42	142.34	124.25	106.17	88.09	78.34	68.66	58.97	49.28	39.59
3880	3920	181.30	163.22	145.14	127.05	108.97	90.89	79.84	70.16	60.47	50.78	41.09
3920	3960	184.10	166.02	147.94	129.85	111.77	93.69	81.34	71.66	61.97	52.28	42.59
3960	4000	186.90	168.82	150.74	132.65	114.57	96.49	82.84	73.16	63.47	53.78	44.09
4000	4040	189.70	171.62	153.54	135.45	117.37	99.29	84.34	74.66	64.97	55.28	45.59
4040	4080	192.50	174.42	156.34	138.25	120.17	102.09	85.84	76.16	66.47	56.78	47.09
4080	4120	195.30	177.22	159.14	141.05	122.97	104.89	87.34	77.66	67.97	58.28	48.59
4120	4160	198.10	180.02	161.94	143.85	125.77	107.69	89.60	79.16	69.47	59.78	50.09
4160	4200	200.90	182.82	164.74	146.65	128.57	110.49	92.40	80.66	70.97	61.28	51.59
4200	4240	203.70	185.62	167.54	149.45	131.37	113.29	95.20	82.16	72.47	62.78	53.09
4240	4280	206.50	188.42	170.34	152.25	134.17	116.09	98.00	83.66	73.97	64.28	54.59
4280	4320	209.30	191.22	173.14	155.05	136.97	118.89	100.80	85.16	75.47	65.78	56.09
4320	4360	212.10	194.02	175.94	157.85	139.77	121.69	103.60	86.66	76.97	67.28	57.59
4360	4400	214.90	196.82	178.74	160.65	142.57	124.49	106.40	88.32	78.47	68.78	59.09
4400	4440	217.70	199.62	181.54	163.45	145.37	127.29	109.20	91.12	79.97	70.28	60.59
4440	4480	220.50	202.42	184.34	166.25	148.17	130.09	112.00	93.92	81.47	71.78	62.09
4480	4520	223.30	205.22	187.14	169.05	150.97	132.89	114.80	96.72	82.97	73.28	63.59
4520	4560	226.10	208.02	189.94	171.85	153.77	135.69	117.60	99.52	84.47	74.78	65.09
4560	4600	228.90	210.82	192.74	174.65	156.57	138.49	120.40	102.32	85.97	76.28	66.59
4600	4640	231.70	213.62	195.54	177.45	159.37	141.29	123.20	105.12	87.47	77.78	68.09
4640	4680	234.50	216.42	198.34	180.25	162.17	144.09	126.00	107.92	89.84	79.28	69.59
4680	4720	237.30	219.22	201.14	183.05	164.97	146.89	128.80	110.72	92.64	80.78	71.09
4720	4760	240.10	222.02	203.94	185.85	167.77	149.69	131.60	113.52	95.44	82.28	72.59
4760	4800	242.90	224.82	206.74	188.65	170.57	152.49	134.40	116.32	98.24	83.78	74.09
4800	4840	245.70	227.62	209.54	191.45	173.37	155.29	137.20	119.12	101.04	85.28	75.59
4840	4880	248.50	230.42	212.34	194.25	176.17	158.09	140.00	121.92	103.84	86.78	77.09
4880	4920	251.30	233.22	215.14	197.05	178.97	160.89	142.80	124.72	106.64	88.55	78.59
4920	4960	254.10	236.02	217.94	199.85	181.77	163.69	145.60	127.52	109.44	91.35	80.09
4960	5000	256.90	238.82	220.74	202.65	184.57	166.49	148.40	130.32	112.24	94.15	81.59
5000	5040	259.70	241.62	223.54	205.45	187.37	169.29	151.20	133.12	115.04	96.95	83.09

5040 and over

Use Table 4(a) for a **SINGLE** person

**MARRIED persons - MONTHLY Payroll Period**

( FOR WAGES PAID ON OR AFTER JANUARY 1, 2004 )

If the wages are-		And the number of withholding allowances claimed is-										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is-												
0	540	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
540	560	0.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
560	580	1.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
580	600	1.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
600	640	3.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
640	680	4.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
680	720	6.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
720	760	7.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
760	800	9.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
800	840	10.59	0.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
840	880	12.09	2.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
880	920	13.59	3.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
920	960	15.09	5.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
960	1000	16.59	6.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1000	1040	18.09	8.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1040	1080	19.59	9.91	0.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1080	1120	21.09	11.41	1.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1120	1160	22.59	12.91	3.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1160	1200	24.09	14.41	4.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1200	1240	25.59	15.91	6.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1240	1280	27.09	17.41	7.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1280	1320	28.59	18.91	9.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1320	1360	30.09	20.41	10.72	1.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1360	1400	31.59	21.91	12.22	2.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1400	1440	33.09	23.41	13.72	4.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1440	1480	34.59	24.91	15.22	5.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1480	1520	36.09	26.41	16.72	7.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1520	1560	37.59	27.91	18.22	8.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1560	1600	39.09	29.41	19.72	10.03	0.34	0.00	0.00	0.00	0.00	0.00	0.00
1600	1640	40.59	30.91	21.22	11.53	1.84	0.00	0.00	0.00	0.00	0.00	0.00
1640	1680	42.09	32.41	22.72	13.03	3.34	0.00	0.00	0.00	0.00	0.00	0.00
1680	1720	43.59	33.91	24.22	14.53	4.84	0.00	0.00	0.00	0.00	0.00	0.00
1720	1760	45.09	35.41	25.72	16.03	6.34	0.00	0.00	0.00	0.00	0.00	0.00
1760	1800	46.59	36.91	27.22	17.53	7.84	0.00	0.00	0.00	0.00	0.00	0.00
1800	1840	48.09	38.41	28.72	19.03	9.34	0.00	0.00	0.00	0.00	0.00	0.00
1840	1880	49.59	39.91	30.22	20.53	10.84	1.16	0.00	0.00	0.00	0.00	0.00
1880	1920	51.09	41.41	31.72	22.03	12.34	2.66	0.00	0.00	0.00	0.00	0.00
1920	1960	52.59	42.91	33.22	23.53	13.84	4.16	0.00	0.00	0.00	0.00	0.00
1960	2000	54.09	44.41	34.72	25.03	15.34	5.66	0.00	0.00	0.00	0.00	0.00
2000	2040	55.59	45.91	36.22	26.53	16.84	7.16	0.00	0.00	0.00	0.00	0.00
2040	2080	57.09	47.41	37.72	28.03	18.34	8.66	0.00	0.00	0.00	0.00	0.00
2080	2120	58.59	48.91	39.22	29.53	19.84	10.16	0.47	0.00	0.00	0.00	0.00
2120	2160	60.09	50.41	40.72	31.03	21.34	11.66	1.97	0.00	0.00	0.00	0.00
2160	2200	61.59	51.91	42.22	32.53	22.84	13.16	3.47	0.00	0.00	0.00	0.00
2200	2240	63.09	53.41	43.72	34.03	24.34	14.66	4.97	0.00	0.00	0.00	0.00
2240	2280	64.59	54.91	45.22	35.53	25.84	16.16	6.47	0.00	0.00	0.00	0.00
2280	2320	66.09	56.41	46.72	37.03	27.34	17.66	7.97	0.00	0.00	0.00	0.00
2320	2360	67.59	57.91	48.22	38.53	28.84	19.16	9.47	0.00	0.00	0.00	0.00
2360	2400	69.09	59.41	49.72	40.03	30.34	20.66	10.97	1.28	0.00	0.00	0.00
2400	2440	70.59	60.91	51.22	41.53	31.84	22.16	12.47	2.78	0.00	0.00	0.00
2440	2480	72.09	62.41	52.72	43.03	33.34	23.66	13.97	4.28	0.00	0.00	0.00
2480	2520	73.59	63.91	54.22	44.53	34.84	25.16	15.47	5.78	0.00	0.00	0.00
2520	2560	75.09	65.41	55.72	46.03	36.34	26.66	16.97	7.28	0.00	0.00	0.00
2560	2600	76.59	66.91	57.22	47.53	37.84	28.16	18.47	8.78	0.00	0.00	0.00
2600	2640	78.09	68.41	58.72	49.03	39.34	29.66	19.97	10.28	0.59	0.00	0.00
2640	2680	79.59	69.91	60.22	50.53	40.84	31.16	21.47	11.78	2.09	0.00	0.00
2680	2720	81.09	71.41	61.72	52.03	42.34	32.66	22.97	13.28	3.59	0.00	0.00
2720	2760	82.59	72.91	63.22	53.53	43.84	34.16	24.47	14.78	5.09	0.00	0.00
2760	2800	84.09	74.41	64.72	55.03	45.34	35.66	25.97	16.28	6.59	0.00	0.00
2800	2840	85.59	75.91	66.22	56.53	46.84	37.16	27.47	17.78	8.09	0.00	0.00
2840	2880	87.09	77.41	67.72	58.03	48.34	38.66	28.97	19.28	9.59	0.00	0.00
2880	2920	88.59	78.91	69.22	59.53	49.84	40.16	30.47	20.78	11.09	1.41	0.00
2920	2960	90.09	80.41	70.72	61.03	51.34	41.66	31.97	22.28	12.59	2.91	0.00
2960	3000	91.59	81.91	72.22	62.53	52.84	43.16	33.47	23.78	14.09	4.41	0.00
3000	3040	93.09	83.41	73.72	64.03	54.34	44.66	34.97	25.28	15.59	5.91	0.00
3040	3080	94.59	84.91	75.22	65.53	55.84	46.16	36.47	26.78	17.09	7.41	0.00
3080	3120	96.09	86.41	76.72	67.03	57.34	47.66	37.97	28.28	18.59	8.91	0.00
3120	3160	97.59	87.91	78.22	68.53	58.84	49.16	39.47	29.78	20.09	10.41	0.72
3160	3200	99.09	89.41	79.72	70.03	60.34	50.66	40.97	31.28	21.59	11.91	2.22
3200	3240	100.59	90.91	81.22	71.53	61.84	52.16	42.47	32.78	23.09	13.41	3.72

**MARRIED persons - MONTHLY** Payroll Period

( FOR WAGES PAID ON OR AFTER JANUARY 1, 2004 )

If the wages are-		And the number of withholding allowances claimed is-										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is-												
3240	3280	102.09	92.41	82.72	73.03	63.34	53.66	43.97	34.28	24.59	14.91	5.22
3280	3320	103.59	93.91	84.22	74.53	64.84	55.16	45.47	35.78	26.09	16.41	6.72
3320	3360	105.09	95.41	85.72	76.03	66.34	56.66	46.97	37.28	27.59	17.91	8.22
3360	3400	106.59	96.91	87.22	77.53	67.84	58.16	48.47	38.78	29.09	19.41	9.72
3400	3440	108.09	98.41	88.72	79.03	69.34	59.66	49.97	40.28	30.59	20.91	11.22
3440	3480	109.59	99.91	90.22	80.53	70.84	61.16	51.47	41.78	32.09	22.41	12.72
3480	3520	111.09	101.41	91.72	82.03	72.34	62.66	52.97	43.28	33.59	23.91	14.22
3520	3560	112.59	102.91	93.22	83.53	73.84	64.16	54.47	44.78	35.09	25.41	15.72
3560	3600	114.09	104.41	94.72	85.03	75.34	65.66	55.97	46.28	36.59	26.91	17.22
3600	3640	115.59	105.91	96.22	86.53	76.84	67.16	57.47	47.78	38.09	28.41	18.72
3640	3680	117.09	107.41	97.72	88.03	78.34	68.66	58.97	49.28	39.59	29.91	20.22
3680	3720	118.59	108.91	99.22	89.53	79.84	70.16	60.47	50.78	41.09	31.41	21.72
3720	3760	120.09	110.41	100.72	91.03	81.34	71.66	61.97	52.28	42.59	32.91	23.22
3760	3800	121.59	111.91	102.22	92.53	82.84	73.16	63.47	53.78	44.09	34.41	24.72
3800	3840	123.09	113.41	103.72	94.03	84.34	74.66	64.97	55.28	45.59	35.91	26.22
3840	3880	124.59	114.91	105.22	95.53	85.84	76.16	66.47	56.78	47.09	37.41	27.72
3880	3920	126.09	116.41	106.72	97.03	87.34	77.66	67.97	58.28	48.59	38.91	29.22
3920	3960	127.59	117.91	108.22	98.53	88.84	79.16	69.47	59.78	50.09	40.41	30.72
3960	4000	129.09	119.41	109.72	100.03	90.34	80.66	70.97	61.28	51.59	41.91	32.22
4000	4040	130.59	120.91	111.22	101.53	91.84	82.16	72.47	62.78	53.09	43.41	33.72
4040	4080	132.09	122.41	112.72	103.03	93.34	83.66	73.97	64.28	54.59	44.91	35.22
4080	4120	133.59	123.91	114.22	104.53	94.84	85.16	75.47	65.78	56.09	46.41	36.72
4120	4160	135.09	125.41	115.72	106.03	96.34	86.66	76.97	67.28	57.59	47.91	38.22
4160	4200	136.59	126.91	117.22	107.53	97.84	88.16	78.47	68.78	59.09	49.41	39.72
4200	4240	138.09	128.41	118.72	109.03	99.34	89.66	79.97	70.28	60.59	50.91	41.22
4240	4280	139.59	129.91	120.22	110.53	100.84	91.16	81.47	71.78	62.09	52.41	42.72
4280	4320	141.09	131.41	121.72	112.03	102.34	92.66	82.97	73.28	63.59	53.91	44.22
4320	4360	142.59	132.91	123.22	113.53	103.84	94.16	84.47	74.78	65.09	55.41	45.72
4360	4400	144.09	134.41	124.72	115.03	105.34	95.66	85.97	76.28	66.59	56.91	47.22
4400	4440	145.59	135.91	126.22	116.53	106.84	97.16	87.47	77.78	68.09	58.41	48.72
4440	4480	147.09	137.41	127.72	118.03	108.34	98.66	88.97	79.28	69.59	59.91	50.22
4480	4520	149.81	138.91	129.22	119.53	109.84	100.16	90.47	80.78	71.09	61.41	51.72
4520	4560	152.61	140.41	130.72	121.03	111.34	101.66	91.97	82.28	72.59	62.91	53.22
4560	4600	155.41	141.91	132.22	122.53	112.84	103.16	93.47	83.78	74.09	64.41	54.72
4600	4640	158.21	143.41	133.72	124.03	114.34	104.66	94.97	85.28	75.59	65.91	56.22
4640	4680	161.01	144.91	135.22	125.53	115.84	106.16	96.47	86.78	77.09	67.41	57.72
4680	4720	163.81	146.41	136.72	127.03	117.34	107.66	97.97	88.28	78.59	68.91	59.22
4720	4760	166.61	148.53	138.22	128.53	118.84	109.16	99.47	89.78	80.09	70.41	60.72
4760	4800	169.41	151.33	139.72	130.03	120.34	110.66	100.97	91.28	81.59	71.91	62.22
4800	4840	172.21	154.13	141.22	131.53	121.84	112.16	102.47	92.78	83.09	73.41	63.72
4840	4880	175.01	156.93	142.72	133.03	123.34	113.66	103.97	94.28	84.59	74.91	65.22
4880	4920	177.81	159.73	144.22	134.53	124.84	115.16	105.47	95.78	86.09	76.41	66.72
4920	4960	180.61	162.53	145.72	136.03	126.34	116.66	106.97	97.28	87.59	77.91	68.22
4960	5000	183.41	165.33	147.25	137.53	127.84	118.16	108.47	98.78	89.09	79.41	69.72
5000	5040	186.21	168.13	150.05	139.03	129.34	119.66	109.97	100.28	90.59	80.91	71.22
5040	5080	189.01	170.93	152.85	140.53	130.84	121.16	111.47	101.78	92.09	82.41	72.72
5080	5120	191.81	173.73	155.65	142.03	132.34	122.66	112.97	103.28	93.59	83.91	74.22
5120	5160	194.61	176.53	158.45	143.53	133.84	124.16	114.47	104.78	95.09	85.41	75.72
5160	5200	197.41	179.33	161.25	145.03	135.34	125.66	115.97	106.28	96.59	86.91	77.22
5200	5240	200.21	182.13	164.05	146.53	136.84	127.16	117.47	107.78	98.09	88.41	78.72
5240	5280	203.01	184.93	166.85	148.76	138.34	128.66	118.97	109.28	99.59	89.91	80.22
5280	5320	205.81	187.73	169.65	151.56	139.84	130.16	120.47	110.78	101.09	91.41	81.72
5320	5360	208.61	190.53	172.45	154.36	141.34	131.66	121.97	112.28	102.59	92.91	83.22
5360	5400	211.41	193.33	175.25	157.16	142.84	133.16	123.47	113.78	104.09	94.41	84.72
5400	5440	214.21	196.13	178.05	159.96	144.34	134.66	124.97	115.28	105.59	95.91	86.22
5440	5480	217.01	198.93	180.85	162.76	145.84	136.16	126.47	116.78	107.09	97.41	87.72
5480	5520	219.81	201.73	183.65	165.56	147.48	137.66	127.97	118.28	108.59	98.91	89.22
5520	5560	222.61	204.53	186.45	168.36	150.28	139.16	129.47	119.78	110.09	100.41	90.72
5560	5600	225.41	207.33	189.25	171.16	153.08	140.66	130.97	121.28	111.59	101.91	92.22
5600	5640	228.21	210.13	192.05	173.96	155.88	142.16	132.47	122.78	113.09	103.41	93.72
5640	5680	231.01	212.93	194.85	176.76	158.68	143.66	133.97	124.28	114.59	104.91	95.22
5680	5720	233.81	215.73	197.65	179.56	161.48	145.16	135.47	125.78	116.09	106.41	96.72
5720	5760	236.61	218.53	200.45	182.36	164.28	146.66	136.97	127.28	117.59	107.91	98.22
5760	5800	239.41	221.33	203.25	185.16	167.08	149.00	138.47	128.78	119.09	109.41	99.72
5800	5840	242.21	224.13	206.05	187.96	169.88	151.80	139.97	130.28	120.59	110.91	101.22

5840 and over

Use Table 4(b) for a **MARRIED** person

**SINGLE persons - DAILY or MISCELLANEOUS** Payroll Period

( FOR WAGES PAID ON OR AFTER JANUARY 1, 2004 )

If the wages are-		And the number of withholding allowances claimed is-										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is-												
0	15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15	18	0.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
18	21	0.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21	24	0.46	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
24	27	0.57	0.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27	30	0.69	0.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30	33	0.80	0.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
33	36	0.91	0.46	0.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
36	39	1.02	0.58	0.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
39	42	1.14	0.69	0.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
42	45	1.25	0.80	0.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
45	48	1.36	0.91	0.47	0.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00
48	51	1.47	1.03	0.58	0.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51	54	1.59	1.14	0.69	0.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00
54	57	1.70	1.25	0.81	0.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00
57	60	1.81	1.36	0.92	0.47	0.02	0.00	0.00	0.00	0.00	0.00	0.00
60	63	1.92	1.48	1.03	0.58	0.14	0.00	0.00	0.00	0.00	0.00	0.00
63	66	2.04	1.59	1.14	0.70	0.25	0.00	0.00	0.00	0.00	0.00	0.00
66	69	2.15	1.70	1.26	0.81	0.36	0.00	0.00	0.00	0.00	0.00	0.00
69	72	2.26	1.81	1.37	0.92	0.47	0.03	0.00	0.00	0.00	0.00	0.00
72	75	2.37	1.93	1.48	1.03	0.59	0.14	0.00	0.00	0.00	0.00	0.00
75	78	2.49	2.04	1.59	1.15	0.70	0.25	0.00	0.00	0.00	0.00	0.00
78	81	2.60	2.15	1.71	1.26	0.81	0.36	0.00	0.00	0.00	0.00	0.00
81	84	2.71	2.26	1.82	1.37	0.92	0.48	0.03	0.00	0.00	0.00	0.00
84	87	2.82	2.38	1.93	1.48	1.04	0.59	0.14	0.00	0.00	0.00	0.00
87	90	2.94	2.49	2.04	1.60	1.15	0.70	0.25	0.00	0.00	0.00	0.00
90	93	3.05	2.60	2.16	1.71	1.26	0.81	0.37	0.00	0.00	0.00	0.00
93	96	3.16	2.71	2.27	1.82	1.37	0.93	0.48	0.03	0.00	0.00	0.00
96	99	3.27	2.83	2.38	1.93	1.49	1.04	0.59	0.15	0.00	0.00	0.00
99	102	3.39	2.94	2.49	2.05	1.60	1.15	0.70	0.26	0.00	0.00	0.00
102	105	3.50	3.05	2.61	2.16	1.71	1.26	0.82	0.37	0.00	0.00	0.00
105	108	3.61	3.16	2.72	2.27	1.82	1.38	0.93	0.48	0.04	0.00	0.00
108	111	3.72	3.28	2.83	2.38	1.94	1.49	1.04	0.60	0.15	0.00	0.00
111	114	3.84	3.39	2.94	2.50	2.05	1.60	1.15	0.71	0.26	0.00	0.00
114	117	3.95	3.50	3.06	2.61	2.16	1.71	1.27	0.82	0.37	0.00	0.00
117	120	4.06	3.61	3.17	2.72	2.27	1.83	1.38	0.93	0.49	0.04	0.00
120	123	4.27	3.73	3.28	2.83	2.39	1.94	1.49	1.05	0.60	0.15	0.00
123	126	4.48	3.84	3.39	2.95	2.50	2.05	1.60	1.16	0.71	0.26	0.00
126	129	4.69	3.95	3.51	3.06	2.61	2.16	1.72	1.27	0.82	0.38	0.00
129	132	4.90	4.07	3.62	3.17	2.72	2.28	1.83	1.38	0.94	0.49	0.04
132	135	5.11	4.28	3.73	3.28	2.84	2.39	1.94	1.50	1.05	0.60	0.15
135	138	5.32	4.49	3.84	3.40	2.95	2.50	2.05	1.61	1.16	0.71	0.27
138	141	5.53	4.70	3.96	3.51	3.06	2.61	2.17	1.72	1.27	0.83	0.38
141	144	5.74	4.91	4.07	3.62	3.17	2.73	2.28	1.83	1.39	0.94	0.49
144	147	5.95	5.12	4.28	3.73	3.29	2.84	2.39	1.95	1.50	1.05	0.60
147	150	6.16	5.33	4.49	3.85	3.40	2.95	2.50	2.06	1.61	1.16	0.72
150	153	6.37	5.54	4.70	3.96	3.51	3.06	2.62	2.17	1.72	1.28	0.83
153	156	6.58	5.75	4.91	4.08	3.62	3.18	2.73	2.28	1.84	1.39	0.94
156	159	6.79	5.96	5.12	4.29	3.74	3.29	2.84	2.40	1.95	1.50	1.05
159	162	7.00	6.17	5.33	4.50	3.85	3.40	2.95	2.51	2.06	1.61	1.17
162	165	7.21	6.38	5.54	4.71	3.96	3.51	3.07	2.62	2.17	1.73	1.28
165	168	7.42	6.59	5.75	4.92	4.09	3.63	3.18	2.73	2.29	1.84	1.39
168	171	7.63	6.80	5.96	5.13	4.30	3.74	3.29	2.85	2.40	1.95	1.50
171	174	7.84	7.01	6.17	5.34	4.51	3.85	3.40	2.96	2.51	2.06	1.62
174	177	8.05	7.22	6.38	5.55	4.72	3.96	3.52	3.07	2.62	2.18	1.73
177	180	8.26	7.43	6.59	5.76	4.93	4.09	3.63	3.18	2.74	2.29	1.84
180	183	8.47	7.64	6.80	5.97	5.14	4.30	3.74	3.30	2.85	2.40	1.95
183	186	8.68	7.85	7.01	6.18	5.35	4.51	3.85	3.41	2.96	2.51	2.07
186	189	8.89	8.06	7.22	6.39	5.56	4.72	3.97	3.52	3.07	2.63	2.18
189	192	9.10	8.27	7.43	6.60	5.77	4.93	4.10	3.63	3.19	2.74	2.29
192	195	9.31	8.48	7.64	6.81	5.98	5.14	4.31	3.75	3.30	2.85	2.40
195	198	9.52	8.69	7.85	7.02	6.19	5.35	4.52	3.86	3.41	2.96	2.52
198	201	9.73	8.90	8.06	7.23	6.40	5.56	4.73	3.97	3.52	3.08	2.63
201	204	9.94	9.11	8.27	7.44	6.61	5.77	4.94	4.10	3.64	3.19	2.74
204	207	10.15	9.32	8.48	7.65	6.82	5.98	5.15	4.31	3.75	3.30	2.85
207	210	10.36	9.53	8.69	7.86	7.03	6.19	5.36	4.52	3.86	3.41	2.97
210	213	10.57	9.74	8.90	8.07	7.24	6.40	5.57	4.73	3.97	3.53	3.08
213	216	10.78	9.95	9.11	8.28	7.45	6.61	5.78	4.94	4.11	3.64	3.19
216	219	10.99	10.16	9.32	8.49	7.66	6.82	5.99	5.15	4.32	3.75	3.30
219	222	11.20	10.37	9.53	8.70	7.87	7.03	6.20	5.36	4.53	3.86	3.42

**SINGLE persons - DAILY or MISCELLANEOUS** Payroll Period  
 ( FOR WAGES PAID ON OR AFTER JANUARY 1, 2004 )

If the wages are-

And the number of withholding allowances claimed is-

At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is-												
222	225	11.41	10.58	9.74	8.91	8.08	7.24	6.41	5.57	4.74	3.98	3.53
225	228	11.62	10.79	9.95	9.12	8.29	7.45	6.62	5.78	4.95	4.11	3.64
228	231	11.83	11.00	10.16	9.33	8.50	7.66	6.83	5.99	5.16	4.32	3.75
231	234	12.04	11.21	10.37	9.54	8.71	7.87	7.04	6.20	5.37	4.53	3.87
234	237	12.25	11.42	10.58	9.75	8.92	8.08	7.25	6.41	5.58	4.74	3.98
237	240	12.46	11.63	10.79	9.96	9.13	8.29	7.46	6.62	5.79	4.95	4.12
240	243	12.67	11.84	11.00	10.17	9.34	8.50	7.67	6.83	6.00	5.16	4.33
243	246	12.88	12.05	11.21	10.38	9.55	8.71	7.88	7.04	6.21	5.37	4.54
246	249	13.09	12.26	11.42	10.59	9.76	8.92	8.09	7.25	6.42	5.58	4.75
249	252	13.30	12.47	11.63	10.80	9.97	9.13	8.30	7.46	6.63	5.79	4.96
252	255	13.51	12.68	11.84	11.01	10.18	9.34	8.51	7.67	6.84	6.00	5.17
255	258	13.72	12.89	12.05	11.22	10.39	9.55	8.72	7.88	7.05	6.21	5.38
258	261	13.93	13.10	12.26	11.43	10.60	9.76	8.93	8.09	7.26	6.42	5.59
261	264	14.14	13.31	12.47	11.64	10.81	9.97	9.14	8.30	7.47	6.63	5.80
264	267	14.37	13.52	12.68	11.85	11.02	10.18	9.35	8.51	7.68	6.84	6.01
267	270	14.60	13.73	12.89	12.06	11.23	10.39	9.56	8.72	7.89	7.05	6.22
270	273	14.83	13.94	13.10	12.27	11.44	10.60	9.77	8.93	8.10	7.26	6.43
273	276	15.07	14.15	13.31	12.48	11.65	10.81	9.98	9.14	8.31	7.47	6.64
276	279	15.30	14.37	13.52	12.69	11.86	11.02	10.19	9.35	8.52	7.68	6.85
279	282	15.53	14.61	13.73	12.90	12.07	11.23	10.40	9.56	8.73	7.89	7.06
282	285	15.76	14.84	13.94	13.11	12.28	11.44	10.61	9.77	8.94	8.10	7.27
285	288	16.00	15.07	14.15	13.32	12.49	11.65	10.82	9.98	9.15	8.31	7.48
288	291	16.23	15.30	14.38	13.53	12.70	11.86	11.03	10.19	9.36	8.52	7.69
291	294	16.46	15.54	14.61	13.74	12.91	12.07	11.24	10.40	9.57	8.73	7.90
294	297	16.69	15.77	14.85	13.95	13.12	12.28	11.45	10.61	9.78	8.94	8.11
297	300	16.93	16.00	15.08	14.16	13.33	12.49	11.66	10.82	9.99	9.15	8.32
300	303	17.16	16.23	15.31	14.39	13.54	12.70	11.87	11.03	10.20	9.36	8.53
303	306	17.39	16.47	15.54	14.62	13.75	12.91	12.08	11.24	10.41	9.57	8.74
306	309	17.62	16.70	15.78	14.85	13.96	13.12	12.29	11.45	10.62	9.78	8.95
309	312	17.86	16.93	16.01	15.08	14.17	13.33	12.50	11.66	10.83	9.99	9.16
312	315	18.09	17.16	16.24	15.32	14.39	13.54	12.71	11.87	11.04	10.20	9.37
315	318	18.32	17.40	16.47	15.55	14.63	13.75	12.92	12.08	11.25	10.41	9.58
318	321	18.55	17.63	16.71	15.78	14.86	13.96	13.13	12.29	11.46	10.62	9.79
321	324	18.79	17.86	16.94	16.01	15.09	14.17	13.34	12.50	11.67	10.83	10.00
324	327	19.02	18.09	17.17	16.25	15.32	14.40	13.55	12.71	11.88	11.04	10.21
327	330	19.25	18.33	17.40	16.48	15.56	14.63	13.76	12.92	12.09	11.25	10.42
330	333	19.48	18.56	17.64	16.71	15.79	14.86	13.97	13.13	12.30	11.46	10.63
333	336	19.72	18.79	17.87	16.94	16.02	15.10	14.18	13.34	12.51	11.67	10.84
336	339	19.95	19.02	18.10	17.18	16.25	15.33	14.41	13.55	12.72	11.88	11.05
339	341	20.14	19.22	18.29	17.37	16.45	15.52	14.60	13.73	12.89	12.06	11.22
341	343	20.30	19.37	18.45	17.53	16.60	15.68	14.75	13.87	13.03	12.20	11.36
343	345	20.45	19.53	18.60	17.68	16.76	15.83	14.91	14.01	13.17	12.34	11.50
345	347	20.61	19.68	18.76	17.84	16.91	15.99	15.06	14.15	13.31	12.48	11.64
347	349	20.76	19.84	18.91	17.99	17.07	16.14	15.22	14.30	13.45	12.62	11.78
349	351	20.92	19.99	19.07	18.15	17.22	16.30	15.37	14.45	13.59	12.76	11.92
351	353	21.07	20.15	19.22	18.30	17.38	16.45	15.53	14.61	13.73	12.90	12.06
353	355	21.23	20.30	19.38	18.46	17.53	16.61	15.68	14.76	13.87	13.04	12.20
355	357	21.38	20.46	19.53	18.61	17.69	16.76	15.84	14.92	14.01	13.18	12.34
357	359	21.54	20.61	19.69	18.77	17.84	16.92	15.99	15.07	14.15	13.32	12.48
359	361	21.69	20.77	19.84	18.92	18.00	17.07	16.15	15.23	14.30	13.46	12.62
361	363	21.85	20.92	20.00	19.08	18.15	17.23	16.30	15.38	14.46	13.60	12.76
363	365	22.00	21.08	20.15	19.23	18.31	17.38	16.46	15.54	14.61	13.74	12.90
365	367	22.16	21.23	20.31	19.39	18.46	17.54	16.61	15.69	14.77	13.88	13.04
367	369	22.31	21.39	20.46	19.54	18.62	17.69	16.77	15.85	14.92	14.02	13.18
369	371	22.47	21.54	20.62	19.70	18.77	17.85	16.92	16.00	15.08	14.16	13.32
371	373	22.62	21.70	20.77	19.85	18.93	18.00	17.08	16.16	15.23	14.31	13.46
373	375	22.78	21.85	20.93	20.01	19.08	18.16	17.23	16.31	15.39	14.46	13.60
375	377	22.93	22.01	21.08	20.16	19.24	18.31	17.39	16.47	15.54	14.62	13.74
377	379	23.09	22.16	21.24	20.32	19.39	18.47	17.54	16.62	15.70	14.77	13.88
379	381	23.24	22.32	21.39	20.47	19.55	18.62	17.70	16.78	15.85	14.93	14.02
381	383	23.40	22.47	21.55	20.63	19.70	18.78	17.85	16.93	16.01	15.08	14.16
383	385	23.55	22.63	21.70	20.78	19.86	18.93	18.01	17.09	16.16	15.24	14.31
385	387	23.71	22.78	21.86	20.94	20.01	19.09	18.16	17.24	16.32	15.39	14.47
387	389	23.86	22.94	22.01	21.09	20.17	19.24	18.32	17.40	16.47	15.55	14.62
389	391	24.02	23.09	22.17	21.25	20.32	19.40	18.47	17.55	16.63	15.70	14.78

391 and over

Use Table 8(a) for a **SINGLE** person

**MARRIED persons - DAILY or MISCELLANEOUS Payroll Period**

( FOR WAGES PAID ON OR AFTER JANUARY 1, 2004 )

If the wages are-		And the number of withholding allowances claimed is-										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is-												
0	27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27	30	0.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30	33	0.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
33	36	0.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
36	39	0.48	0.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
39	42	0.59	0.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
42	45	0.70	0.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
45	48	0.81	0.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
48	51	0.93	0.48	0.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51	54	1.04	0.59	0.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
54	57	1.15	0.70	0.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
57	60	1.26	0.82	0.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60	63	1.38	0.93	0.48	0.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00
63	66	1.49	1.04	0.59	0.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00
66	69	1.60	1.15	0.71	0.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00
69	72	1.71	1.27	0.82	0.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00
72	75	1.83	1.38	0.93	0.48	0.04	0.00	0.00	0.00	0.00	0.00	0.00
75	78	1.94	1.49	1.04	0.60	0.15	0.00	0.00	0.00	0.00	0.00	0.00
78	81	2.05	1.60	1.16	0.71	0.26	0.00	0.00	0.00	0.00	0.00	0.00
81	84	2.16	1.72	1.27	0.82	0.38	0.00	0.00	0.00	0.00	0.00	0.00
84	87	2.28	1.83	1.38	0.93	0.49	0.04	0.00	0.00	0.00	0.00	0.00
87	90	2.39	1.94	1.49	1.05	0.60	0.15	0.00	0.00	0.00	0.00	0.00
90	93	2.50	2.05	1.61	1.16	0.71	0.27	0.00	0.00	0.00	0.00	0.00
93	96	2.61	2.17	1.72	1.27	0.83	0.38	0.00	0.00	0.00	0.00	0.00
96	99	2.73	2.28	1.83	1.38	0.94	0.49	0.04	0.00	0.00	0.00	0.00
99	102	2.84	2.39	1.94	1.50	1.05	0.60	0.16	0.00	0.00	0.00	0.00
102	105	2.95	2.50	2.06	1.61	1.16	0.72	0.27	0.00	0.00	0.00	0.00
105	108	3.06	2.62	2.17	1.72	1.28	0.83	0.38	0.00	0.00	0.00	0.00
108	111	3.18	2.73	2.28	1.83	1.39	0.94	0.49	0.05	0.00	0.00	0.00
111	114	3.29	2.84	2.39	1.95	1.50	1.05	0.61	0.16	0.00	0.00	0.00
114	117	3.40	2.95	2.51	2.06	1.61	1.17	0.72	0.27	0.00	0.00	0.00
117	120	3.51	3.07	2.62	2.17	1.73	1.28	0.83	0.38	0.00	0.00	0.00
120	123	3.63	3.18	2.73	2.28	1.84	1.39	0.94	0.50	0.05	0.00	0.00
123	126	3.74	3.29	2.84	2.40	1.95	1.50	1.06	0.61	0.16	0.00	0.00
126	129	3.85	3.40	2.96	2.51	2.06	1.62	1.17	0.72	0.27	0.00	0.00
129	132	3.96	3.52	3.07	2.62	2.18	1.73	1.28	0.83	0.39	0.00	0.00
132	135	4.08	3.63	3.18	2.73	2.29	1.84	1.39	0.95	0.50	0.05	0.00
135	138	4.19	3.74	3.29	2.85	2.40	1.95	1.51	1.06	0.61	0.17	0.00
138	141	4.30	3.85	3.41	2.96	2.51	2.07	1.62	1.17	0.72	0.28	0.00
141	144	4.41	3.97	3.52	3.07	2.63	2.18	1.73	1.28	0.84	0.39	0.00
144	147	4.53	4.08	3.63	3.18	2.74	2.29	1.84	1.40	0.95	0.50	0.06
147	150	4.64	4.19	3.74	3.30	2.85	2.40	1.96	1.51	1.06	0.62	0.17
150	153	4.75	4.30	3.86	3.41	2.96	2.52	2.07	1.62	1.17	0.73	0.28
153	156	4.86	4.42	3.97	3.52	3.08	2.63	2.18	1.73	1.29	0.84	0.39
156	159	4.98	4.53	4.08	3.63	3.19	2.74	2.29	1.85	1.40	0.95	0.51
159	162	5.09	4.64	4.19	3.75	3.30	2.85	2.41	1.96	1.51	1.07	0.62
162	165	5.20	4.75	4.31	3.86	3.41	2.97	2.52	2.07	1.62	1.18	0.73
165	168	5.31	4.87	4.42	3.97	3.53	3.08	2.63	2.18	1.74	1.29	0.84
168	171	5.43	4.98	4.53	4.08	3.64	3.19	2.74	2.30	1.85	1.40	0.96
171	174	5.54	5.09	4.64	4.20	3.75	3.30	2.86	2.41	1.96	1.52	1.07
174	177	5.65	5.20	4.76	4.31	3.86	3.42	2.97	2.52	2.07	1.63	1.18
177	180	5.76	5.32	4.87	4.42	3.98	3.53	3.08	2.63	2.19	1.74	1.29
180	183	5.88	5.43	4.98	4.53	4.09	3.64	3.19	2.75	2.30	1.85	1.41
183	186	5.99	5.54	5.09	4.65	4.20	3.75	3.31	2.86	2.41	1.97	1.52
186	189	6.10	5.65	5.21	4.76	4.31	3.87	3.42	2.97	2.52	2.08	1.63
189	192	6.21	5.77	5.32	4.87	4.43	3.98	3.53	3.08	2.64	2.19	1.74
192	195	6.33	5.88	5.43	4.98	4.54	4.09	3.64	3.20	2.75	2.30	1.86
195	198	6.44	5.99	5.54	5.10	4.65	4.20	3.76	3.31	2.86	2.42	1.97
198	201	6.55	6.10	5.66	5.21	4.76	4.32	3.87	3.42	2.97	2.53	2.08
201	204	6.66	6.22	5.77	5.32	4.88	4.43	3.98	3.53	3.09	2.64	2.19
204	207	6.78	6.33	5.88	5.43	4.99	4.54	4.09	3.65	3.20	2.75	2.31
207	210	6.97	6.44	5.99	5.55	5.10	4.65	4.21	3.76	3.31	2.87	2.42
210	213	7.18	6.55	6.11	5.66	5.21	4.77	4.32	3.87	3.42	2.98	2.53
213	216	7.39	6.67	6.22	5.77	5.33	4.88	4.43	3.98	3.54	3.09	2.64
216	219	7.60	6.78	6.33	5.88	5.44	4.99	4.54	4.10	3.65	3.20	2.76
219	222	7.81	6.98	6.44	6.00	5.55	5.10	4.66	4.21	3.76	3.32	2.87
222	225	8.02	7.19	6.56	6.11	5.66	5.22	4.77	4.32	3.87	3.43	2.98
225	228	8.23	7.40	6.67	6.22	5.78	5.33	4.88	4.43	3.99	3.54	3.09
228	231	8.44	7.61	6.78	6.33	5.89	5.44	4.99	4.55	4.10	3.65	3.21
231	234	8.65	7.82	6.98	6.45	6.00	5.55	5.11	4.66	4.21	3.77	3.32

**MARRIED persons - DAILY or MISCELLANEOUS Payroll Period**  
 ( FOR WAGES PAID ON OR AFTER JANUARY 1, 2004 )

If the wages are-		And the number of withholding allowances claimed is-										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is-												
234	237	8.86	8.03	7.19	6.56	6.11	5.67	5.22	4.77	4.32	3.88	3.43
237	240	9.07	8.24	7.40	6.67	6.23	5.78	5.33	4.88	4.44	3.99	3.54
240	243	9.28	8.45	7.61	6.78	6.34	5.89	5.44	5.00	4.55	4.10	3.66
243	246	9.49	8.66	7.82	6.99	6.45	6.00	5.56	5.11	4.66	4.22	3.77
246	249	9.70	8.87	8.03	7.20	6.56	6.12	5.67	5.22	4.77	4.33	3.88
249	252	9.91	9.08	8.24	7.41	6.68	6.23	5.78	5.33	4.89	4.44	3.99
252	255	10.12	9.29	8.45	7.62	6.79	6.34	5.89	5.45	5.00	4.55	4.11
255	258	10.33	9.50	8.66	7.83	6.99	6.45	6.01	5.56	5.11	4.67	4.22
258	261	10.54	9.71	8.87	8.04	7.20	6.57	6.12	5.67	5.22	4.78	4.33
261	264	10.75	9.92	9.08	8.25	7.41	6.68	6.23	5.78	5.34	4.89	4.44
264	267	10.96	10.13	9.29	8.46	7.62	6.79	6.34	5.90	5.45	5.00	4.56
267	270	11.17	10.34	9.50	8.67	7.83	7.00	6.46	6.01	5.56	5.12	4.67
270	273	11.38	10.55	9.71	8.88	8.04	7.21	6.57	6.12	5.67	5.23	4.78
273	276	11.59	10.76	9.92	9.09	8.25	7.42	6.68	6.23	5.79	5.34	4.89
276	279	11.80	10.97	10.13	9.30	8.46	7.63	6.79	6.35	5.90	5.45	5.01
279	282	12.01	11.18	10.34	9.51	8.67	7.84	7.00	6.46	6.01	5.57	5.12
282	285	12.22	11.39	10.55	9.72	8.88	8.05	7.21	6.57	6.12	5.68	5.23
285	288	12.43	11.60	10.76	9.93	9.09	8.26	7.42	6.68	6.24	5.79	5.34
288	291	12.64	11.81	10.97	10.14	9.30	8.47	7.63	6.80	6.35	5.90	5.46
291	294	12.85	12.02	11.18	10.35	9.51	8.68	7.84	7.01	6.46	6.02	5.57
294	297	13.06	12.23	11.39	10.56	9.72	8.89	8.05	7.22	6.57	6.13	5.68
297	300	13.27	12.44	11.60	10.77	9.93	9.10	8.26	7.43	6.69	6.24	5.79
300	303	13.48	12.65	11.81	10.98	10.14	9.31	8.47	7.64	6.81	6.35	5.91
303	306	13.69	12.86	12.02	11.19	10.35	9.52	8.68	7.85	7.02	6.47	6.02
306	309	13.90	13.07	12.23	11.40	10.56	9.73	8.89	8.06	7.23	6.58	6.13
309	312	14.11	13.28	12.44	11.61	10.77	9.94	9.10	8.27	7.44	6.69	6.24
312	315	14.32	13.49	12.65	11.82	10.98	10.15	9.31	8.48	7.65	6.81	6.36
315	318	14.53	13.70	12.86	12.03	11.19	10.36	9.52	8.69	7.86	7.02	6.47
318	321	14.74	13.91	13.07	12.24	11.40	10.57	9.73	8.90	8.07	7.23	6.58
321	324	14.95	14.12	13.28	12.45	11.61	10.78	9.94	9.11	8.28	7.44	6.69
324	327	15.16	14.33	13.49	12.66	11.82	10.99	10.15	9.32	8.49	7.65	6.82
327	330	15.37	14.54	13.70	12.87	12.03	11.20	10.36	9.53	8.70	7.86	7.03
330	333	15.58	14.75	13.91	13.08	12.24	11.41	10.57	9.74	8.91	8.07	7.24
333	336	15.79	14.96	14.12	13.29	12.45	11.62	10.78	9.95	9.12	8.28	7.45
336	339	16.00	15.17	14.33	13.50	12.66	11.83	10.99	10.16	9.33	8.49	7.66
339	341	16.18	15.34	14.51	13.67	12.84	12.00	11.17	10.34	9.50	8.67	7.83
341	343	16.32	15.48	14.65	13.81	12.98	12.14	11.31	10.48	9.64	8.81	7.97
343	345	16.46	15.62	14.79	13.95	13.12	12.28	11.45	10.62	9.78	8.95	8.11
345	347	16.60	15.76	14.93	14.09	13.26	12.42	11.59	10.76	9.92	9.09	8.25
347	349	16.74	15.90	15.07	14.23	13.40	12.56	11.73	10.90	10.06	9.23	8.39
349	351	16.88	16.04	15.21	14.37	13.54	12.70	11.87	11.04	10.20	9.37	8.53
351	353	17.02	16.18	15.35	14.51	13.68	12.84	12.01	11.18	10.34	9.51	8.67
353	355	17.16	16.32	15.49	14.65	13.82	12.98	12.15	11.32	10.48	9.65	8.81
355	357	17.30	16.46	15.63	14.79	13.96	13.12	12.29	11.46	10.62	9.79	8.95
357	359	17.44	16.60	15.77	14.93	14.10	13.26	12.43	11.60	10.76	9.93	9.09
359	361	17.58	16.74	15.91	15.07	14.24	13.40	12.57	11.74	10.90	10.07	9.23
361	363	17.72	16.88	16.05	15.21	14.38	13.54	12.71	11.88	11.04	10.21	9.37
363	365	17.86	17.02	16.19	15.35	14.52	13.68	12.85	12.02	11.18	10.35	9.51
365	367	18.00	17.16	16.33	15.49	14.66	13.82	12.99	12.16	11.32	10.49	9.65
367	369	18.14	17.30	16.47	15.63	14.80	13.96	13.13	12.30	11.46	10.63	9.79
369	371	18.28	17.44	16.61	15.77	14.94	14.10	13.27	12.44	11.60	10.77	9.93
371	373	18.42	17.58	16.75	15.91	15.08	14.24	13.41	12.58	11.74	10.91	10.07
373	375	18.56	17.72	16.89	16.05	15.22	14.38	13.55	12.72	11.88	11.05	10.21
375	377	18.70	17.86	17.03	16.19	15.36	14.52	13.69	12.86	12.02	11.19	10.35
377	379	18.84	18.00	17.17	16.33	15.50	14.66	13.83	13.00	12.16	11.33	10.49
379	381	18.98	18.14	17.31	16.47	15.64	14.80	13.97	13.14	12.30	11.47	10.63
381	383	19.12	18.28	17.45	16.61	15.78	14.94	14.11	13.28	12.44	11.61	10.77
383	385	19.26	18.42	17.59	16.75	15.92	15.08	14.25	13.42	12.58	11.75	10.91
385	387	19.40	18.56	17.73	16.89	16.06	15.22	14.39	13.56	12.72	11.89	11.05
387	389	19.54	18.70	17.87	17.03	16.20	15.36	14.53	13.70	12.86	12.03	11.19
389	391	19.68	18.84	18.01	17.17	16.34	15.50	14.67	13.84	13.00	12.17	11.33
391	393	19.82	18.98	18.15	17.31	16.48	15.64	14.81	13.98	13.14	12.31	11.47
393	395	19.96	19.12	18.29	17.45	16.62	15.78	14.95	14.12	13.28	12.45	11.61
395	397	20.10	19.26	18.43	17.59	16.76	15.92	15.09	14.26	13.42	12.59	11.75
397	399	20.24	19.40	18.57	17.73	16.90	16.06	15.23	14.40	13.56	12.73	11.89

399 and over

Use Table 8(b) for a MARRIED person

## QUARTER-MONTHLY WITHHOLDING FORM (RI-941QM)



**STATE OF RHODE ISLAND**  
DIVISION OF TAXATION \* ONE CAPITOL HILL STE 7, PROVIDENCE, RI 02908-5809

**WITHHOLDING TAX RETURN  
QUARTER/MONTHLY**

Name (1)

Address \_\_\_\_\_

# WTQM

		FEDERAL IDENTIFICATION NO.	(3)				
		RETURN FOR QUARTER/MONTHLY PERIOD ENDING	(2)				
City	Zip Code						
I HEREBY CERTIFY THAT THIS RETURN TO BE THE BEST OF MY KNOWLEDGE AND BELIEF IS A TRUE, CORRECT AND COMPLETE RETURN.		TAX AMOUNT DUE AND PAID	(4)	,			
SIGNATURE OF OWNER, PARTNER OR AUTHORIZED AGENT  (5)		TITLE	DATE				

**EXPLANATION:**

1. The employer's name and address should be preprinted here. If incorrect, any necessary changes may be made directly on the return.
2. This indicates the period covered by the return. Enter period covered.
3. Enter the employer's federal identification number.
4. Enter on this line Rhode Island income tax withholding for the period covered. Payment enclosed should agree with the amount shown on this line.
5. The return must be signed, and the person signing identified as "owner," "partner," or in the case of a corporation, "treasurer," etc.

**INSTRUCTIONS FOR QUARTER-MONTHLY WITHHOLDING**

This form must be used by employers who withhold \$600 or more but less than \$24,000 for a calendar month from employees' wages. It is required to be filed together with remittance due within three banking days after the last day of the quarter-monthly period.

Consecutive returns for each quarter-monthly period accounting for all tax withheld during the year must be filed. If no tax was withheld during a particular quarter-monthly period, a return for such period is still required to be filed with the reason for nonwithholding stated thereon.

Adjustments with respect to preceding payments should be made on this return.

A reconciliation of tax withheld must be filed annually by the employer with the Division of Taxation on or before February 28th of each year. Change from a quarter-monthly return basis will be permitted only at the beginning of a calendar year.

## MONTHLY WITHHOLDING FORM (Form RI-941M)



**STATE OF RHODE ISLAND**  
DIVISION OF TAXATION \* ONE CAPITOL HILL STE 7, PROVIDENCE, RI 02908-5809

**WITHHOLDING TAX RETURN  
MONTHLY**

Name (1)

Address \_\_\_\_\_

# WTM

		FEDERAL IDENTIFICATION NO.	(3)				
		RETURN FOR MONTH ENDING	(2)				
City	Zip Code						
I HEREBY CERTIFY THAT THIS RETURN TO BE THE BEST OF MY KNOWLEDGE AND BELIEF IS A TRUE, CORRECT AND COMPLETE RETURN.		TAX AMOUNT DUE AND PAID	(4)	,			
SIGNATURE OF OWNER, PARTNER OR AUTHORIZED AGENT  (5)		TITLE	DATE				

**EXPLANATION:**

1. The employer's name and address should be preprinted here. If incorrect, any necessary changes may be made directly on the return.
2. This indicates the period covered by the return. Enter period covered.
3. Enter the employer's federal identification number.
4. Enter on this line Rhode Island income tax withholding for the period covered. Payment enclosed should agree with the amount shown on this line.
5. The return must be signed, and the person signing identified as "owner," "partner," or in the case of a corporation, "treasurer," etc.

**INSTRUCTIONS FOR MONTHLY WITHHOLDING**

This form must be used by employers who withhold \$50 or more but less than \$600 for a calendar month from employees' wages. It is required to be filed together with remittance due within twenty days after the close of the month.

Consecutive returns for each calendar month accounting for all tax withheld during the year must be filed by an employer required to report monthly. If no tax was withheld during a particular month, a return is still required to be filed for such month with the reason for nonwithholding stated thereon.

Adjustments, with respect to preceding payments, should be made on this return.

A reconciliation of tax withheld must be filed annually by the employer with the Division of Taxation on or before February 28th of each year.

Changes from a monthly return to a less frequent filing basis will be permitted only at the beginning of a calendar year. If the amount reaches or exceeds \$600 for any calendar month, the employer must begin to file quarter-monthly on Form 941-QM and such return together with the remittance will be due within three banking days after the last day or the quarter-monthly period.

# WHERE TO GET FORMS, INFORMATION AND TAX ASSISTANCE



On the World Wide Web

[www.tax.ri.gov](http://www.tax.ri.gov)



Telephone

Information (401) 222-1040  
Forms (401) 222-1111



In person

8:30am to 3:30pm

**Free walk-in assistance and forms are available Monday through Friday 8:30am to 3:30pm.  
One Capitol Hill · Providence, RI · 02908-5800**

The following non-profit organizations operate Low Income Tax Clinics partially funded by the IRS which assist qualified individuals with tax problems. While this is not a recommendation or endorsement by the R.I Division of Taxation, the information below is supplied as a public service.

Rhode Island Tax Clinic, Inc. (401) 421-1040  
Rhode Island Legal Services, Inc. (401) 274-2652

## Directions

### From points south

Take 95 north to exit 23 (State Offices). At the end of the exit ramp, go straight through the traffic light onto State Street. Take your first right into the parking lots. The Department of Administration building is the second building on your left.

### From points north

Take 95 south to exit 23 (State Offices). At the end of the exit ramp, you can only continue in one direction onto Charles Street. Take a left onto Ashburton Avenue (at the liquor store). This will lead you back onto Charles Street in the opposite direction. At the second traffic light, take a right onto Orms Street (at the Marriott). At the next traffic light, take a left onto State Street. Take your first right into the parking lots. The Department of Administration building is the second building on your left.



## RHODE ISLAND DIVISION OF TAXATION MISSION STATEMENT



To assess and collect all revenue that the legislature places under the control of the Tax Administrator in the most efficient and cost effective manner and to foster voluntary compliance with the tax laws by instilling public confidence through professional, impartial and ethical conduct.

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**State of Rhode Island  
Division of Taxation  
One Capitol Hill  
Providence, RI 02908-5809**